

DRAFT 1120/1120S BUSINESS RULES (RELEASE 1) 12/31/02

This is a draft of the rules for Release 1 (January 2, 2004 implementation). The rules have been numbered using the following guidelines:

1. The first position of the rule number will be fixed as follows:
 - a. "F" for rules that pertain to a form
 - b. "S" for rules that pertain to a schedule
 - c. "R" for rules that pertain to the whole return and not necessarily to a specific form or schedule
 - d. "T" for rules that pertain to a transmission
 - e. "X" for rules that pertain to the XML structure of the return or the MIME structure of the transmission file.
2. For rules that pertain to forms, the letter "F" is followed by the form number (e.g., F1120, F1120S, F5713A, etc.).
3. For rules that pertain to schedules, the letter "S" will be followed by the schedule number, followed by left parenthesis "(" , followed by the form number, followed by right parenthesis ")" (e.g., SPH(F1120), SK1(F1120S), SA(F8609), etc.).
4. For rules that apply to the whole return, the letter "R" will be followed by four zeroes (e.g., R0000).
5. For rules that apply to the transmission, the letter "T" will be followed by four zeroes (e.g., T0000).
6. For rules that apply to the XML or MIME structure, the letter "X" will be followed by four zeroes (e.g., X0000).
7. A dash ("-") will separate the three digit rule number from the entity to which the rule pertains (e.g., F1120-001, SPH(F1120)-001, etc.).
8. Within each form, the rule numbers will provide a high level breakdown of major error categories:
 - a. Numbers 001-899 will be used for business related semantic errors (e.g., missing form, incorrect data, etc.)
 - b. Numbers 900-999 will be used for database related and duplicate condition errors.

Rule Number	Requirements	Severity	Error Category	Tax Type	Release
F1118-001	If Form 1118, Schedule D, Part I, Section A, Column 4 has a non-zero value, then one "Post-1986 Undistributed Earnings Schedule" [Post1986UndistributedEarningsSchedule] must be attached for each Second-Tier Foreign Corporation.	Alert	Missing Document	1120, 1120S	1
F1118-002	If Form 1118, Schedule D, Part I, Section A, Column 4 has a non-zero value, then only one "Post-1986 Undistributed Earnings Schedule" [Post1986UndistributedEarningsSchedule] must be attached for each Second-Tier Foreign Corporation.	Alert	Multiple Documents	1120, 1120S	1
F1118-003	There can be zero or one Currency Conversion Statement attached to each Form 1118 (there may be multiple 1118s).	Alert	Multiple Documents	1120, 1120S	1
F1118-004	If Form 1118, Schedule A, column 7 has a non-zero value then one "Other Income Statement" [OtherIncomeStatement] must be attached for each Foreign country (or US possession).	Alert	Missing Document	1120, 1120S	1
F1118-005	If Form 1118, Schedule A, column 7 has a non-zero value then there must be only one "Other Income Statement" [OtherIncomeStatement] attached for each Foreign country (or US possession).	Alert	Multiple Documents	1120, 1120S	1
F1118-006	There may be zero or one "Financial Services Income Statement" [FinancialServicesIncomeStatement] attached to each Form 1118, checkbox "Financial Services Income".	Alert	Multiple Documents	1120, 1120S	1

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F1118-007	If Form 1118, Schedule B, Part II, line 4 has a non-zero value, then one "Total Carryover of Foreign Taxes Schedule" [TotalCarryoverOfForeignTaxesSchedule] must be attached.	Alert	Missing Document	1120, 1120S	1
F1118-008	If Form 1118, Schedule B, Part II, line 4 has a non-zero value, then only one "Total Carryover of Foreign Taxes Schedule" [TotalCarryoverOfForeignTaxesSchedule] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F1118-009	If Form 1118, Schedule C, Part I, Column 4 "Post-1986 Undistributed Earnings" has a non-zero value, then one "Post-1986 Undistributed Earnings Schedule" [Post1986UndistributedEarningsSchedule] must be attached for each Foreign Corporation.	Alert	Missing Document	1120, 1120S	1
F1118-010	If Form 1118, Schedule C, Part I, Column 4 "Post-1986 Undistributed Earnings" has a non-zero value, then only one "Post-1986 Undistributed Earnings Schedule" [Post1986UndistributedEarningsSchedule] must be attached for each Foreign Corporation.	Alert	Multiple Documents	1120, 1120S	1
F1118-011	If Form 1118, Schedule C, Part II, Column 4 "Accumulated Profits for Tax Year Indicated", has a non-zero value, then one "Accumulated Profits for Tax Year Schedule" [AccumulatedProfitsForTaxYearSchedule] must be attached for each Foreign Corporation.	Alert	Missing Document	1120, 1120S	1
F1118-012	If Form 1118, Schedule C, Part II, column 4 "Accumulated Profits for Tax Year Indicated" has a non-zero value, then only one "Accumulated Profits for Tax Year Schedule" [AccumulatedProfitsForTaxYearSchedule] must be attached for each Foreign Corporation.	Alert	Multiple Documents	1120, 1120S	1
F1118-013	If Form 1118, Schedule C, Part III, Column 4 "E&P for Tax Year Indicated" has a non-zero value, then one "Earnings & Profits Schedule" [EarningsAndProfitsSchedule] must be attached for each Foreign Corporation.	Alert	Missing Document	1120, 1120S	1
F1118-014	If Form 1118, Schedule C, Part III, Column 4 "E&P for Tax Year Indicated" has a non-zero value, then only one "Earnings & Profits Schedule" [EarningsAndProfitsSchedule] must be attached for each Foreign Corporation.	Alert	Multiple Documents	1120, 1120S	1
F1118-015	If Form 1118, Schedule D, Part I, Section B, Column 4 "Accumulated Profits for Tax Year Indicated" has a non-zero value, then one "Accumulated Profits for Tax Year Schedule" [AccumulatedProfitsForTaxYearSchedule] must be attached for each Second-Tier Foreign Corporation.	Alert	Missing Document	1120, 1120S	1
F1118-016	If Form 1118, Schedule D, Part I, Section B, Column 4 "Accumulated Profits for Tax Year Indicated" has a non-zero value, then only one "Accumulated Profits for Tax Year Schedule" [AccumulatedProfitsForTaxYearSchedule] must be attached for each Second-Tier Foreign Corporation.	Alert	Multiple Documents	1120, 1120S	1
F1118-017	If Form 1118, Schedule D, Part II, Section A, Column 4 "Post-1986 Undistributed Earnings" has a non-zero value then one "Post-1986 Undistributed Earnings Schedule" [Post1986UndistributedEarningsSchedule] must be attached for each Third-Tier Foreign Corporation.	Alert	Missing Document	1120, 1120S	1
F1118-018	If Form 1118, Schedule D, Part II, Section A, Column 4 "Post-1986 Undistributed Earnings" has a non-zero value then only one "Post-1986 Undistributed Earnings Schedule" [Post1986UndistributedEarningsSchedule] must be attached for each Third-Tier Foreign Corporation.	Alert	Multiple Documents	1120, 1120S	1
F1118-019	If Form 1118, Schedule D, Part II, Section B, Column 4 "Accumulated Profits for Tax Year Indicated" has a non-zero value, then one "Accumulated Profits for Tax Year Schedule" [AccumulatedProfitsForTaxYearSchedule] must be attached for each Third-Tier Foreign Corporation.	Alert	Missing Document	1120, 1120S	1

Rule Number	Requirements	Severity	Error Category	Tax Type	Release
F1118-020	If Form 1118, Schedule D, Part II, Section B, Column 4 "Accumulated Profits for Tax Year Indicated" has a non-zero value, then only one "Accumulated Profits for Tax Year Schedule" [AccumulatedProfitsForTaxYearSchedule] must be attached for each Third-Tier Foreign Corporation.	Alert	Multiple Documents	1120, 1120S	1
F1118-021	If Form 1118, Schedule E, Part I, Column 4 "Post-1986 Undistributed Earnings" has a non-zero value, then one "Post-1986 Undistributed Earnings Schedule" [Post1986UndistributedEarningsSchedule] must be attached for each Fourth-Tier Foreign Corporation.	Alert	Missing Document	1120, 1120S	1
F1118-022	If Form 1118, Schedule E, Part I, Column 4 "Post-1986 Undistributed Earnings" has a non-zero value, then only one "Post-1986 Undistributed Earnings Schedule" [Post1986UndistributedEarningsSchedule] must be attached for each Fourth-Tier Foreign Corporation.	Alert	Multiple Documents	1120, 1120S	1
F1118-023	If Form 1118, Schedule E, Part II, Column 4 "Post-1986 Undistributed Earnings" has a non-zero value, then one "Post-1986 Undistributed Earnings Schedule" [Post1986UndistributedEarningsSchedule] must be attached for each Fifth -Tier Foreign Corporation.	Alert	Missing Document	1120, 1120S	1
F1118-024	If Form 1118, Schedule E, Part II, Column 4 "Post-1986 Undistributed Earnings" has a non-zero value, then only one "Post-1986 Undistributed Earnings Schedule" [Post1986UndistributedEarningsSchedule] must be attached for each Fifth -Tier Foreign Corporation.	Alert	Multiple Documents	1120, 1120S	1
F1118-025	If Form 1118, Schedule E, Part III, Column 4 "Post-1986 Undistributed Earnings" has a non-zero value, then one "Post-1986 Undistributed Earnings Schedule" [Post1986UndistributedEarningsSchedule] must be attached for each Sixth -Tier Foreign Corporation.	Alert	Missing Document	1120, 1120S	1
F1118-026	If Form 1118, Schedule E, Part III, Column 4 "Post-1986 Undistributed Earnings" has a non-zero value, then only one "Post-1986 Undistributed Earnings Schedule" [Post1986UndistributedEarningsSchedule] must be attached for each Sixth -Tier Foreign Corporation.	Alert	Multiple Documents	1120, 1120S	1
F1118-027	If Form 1118, Schedule G, Line A has a non-zero value, then one "Reduction of Taxes under Sec. 901(e) Schedule" [ReductionOfTaxesUnderSection901eSchedule] must be attached.	Alert	Missing Document	1120, 1120S	1
F1118-028	If Form 1118, Schedule G, Line A has a non-zero value, then only one "Reduction of Taxes under Sec. 901(e) Schedule" [ReductionOfTaxesUnderSection901eSchedule] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F1118-029	If Form 1118, Schedule G, Line D has a non-zero value, then one "Reduction of Taxes for Sec. 6038(c) Penalty Schedule" [ReductionOfTaxesForSection6038cPenaltySchedule] must be attached.	Alert	Missing Document	1120, 1120S	1
F1118-030	If Form 1118, Schedule G, Line D has a non-zero value, then only one "Reduction of Taxes for Sec. 6038(c) Penalty Schedule" [ReductionOfTaxesForSection6038cPenaltySchedule] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F1118-031	If Form 1118, Schedule G, Line E has a non-zero value, then one or more "Other Reduction of Taxes Schedules" [OtherReductionOfTaxesSchedule] must be attached.	Alert	Missing Document	1120, 1120S	1
F1120-001	If Form 1120, Checkbox A2 "Personal Holding Company" is checked, then only one Schedule PH (Form 1120) must be attached.	Reject	Multiple Documents	1120	1

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F1120-002	If Form 1120, Checkbox A2 "Personal Holding Company" is checked, then one Schedule PH (Form 1120) must be attached.	Reject	Missing Document	1120	1
F1120-003	If Form 1120, Item A1, checkbox "Consolidated Return" is checked, then only one Form 851 must be attached.	Reject	Multiple Documents	1120	1
F1120-004	If Form 1120, Item A1, checkbox "Consolidated Return" is checked, then one Form 851 must be attached	Reject	Missing Document	1120	1
F1120-005	If Form 1120, Item A1, checkbox "Consolidated Return" is checked, then only one "Reconciliation of Consolidated Retained Earnings Adjustments Statement" [ReconciliationOfConsolidatedRetainedEarningsAdjStmnt] must be attached.	Reject	Multiple Documents	1120	1
F1120-006	If Form 1120, Item A1, checkbox "Consolidated Return" is checked, then one "Reconciliation of Consolidated Retained Earnings Adjustments Statement" [ReconciliationOfConsolidatedRetainedEarningsAdjStmnt] must be attached.	Reject	Missing Document	1120	1
F1120-007	If Form 1120, Item A1, checkbox "Consolidated Return" is checked, then only one Form 1120, Schedule M-2, must be provided.	Reject	Multiple Documents	1120	1
F1120-008	If Form 1120, Item A1, checkbox "Consolidated Return" is checked, then one Form 1120, Schedule M-2 must be provided. This means at least one data element in Schedule M-2 must have a value.	Reject	Missing Document	1120	1
F1120-009	If Form 1120, Item A1, checkbox "Consolidated Return" is checked, then only one "Reconciliation of Consolidated Income Adjustments Statement" [ReconciliationOfConsolidatedIncomeAdjStatement], must be attached.]	Reject	Multiple Documents	1120	1
F1120-010	Form 1120, Item D "Total Assets" must equal Form 1120, Schedule L, Line 15d.	Reject	Data Mismatch	1120	1
F1120-011	If Form 1120, Item A1, checkbox "Consolidated Return" is checked, then one "Reconciliation of Consolidated Income Adjustments Statement" [ReconciliationOfConsolidatedIncomeAdjStatement], must be attached.	Reject	Missing Document	1120	1
F1120-012	If Form 1120, Item A1 checkbox "Consolidated Return" is checked, then only one Form 1120 Schedule M-1, must be provided.	Reject	Multiple Documents	1120	1
F1120-013	If Form 1120, Item A1, checkbox "Consolidated Return" is checked, then one Form 1120 Schedule M-1, must be provided. This means at least one data element in Schedule M-1 must have a value.	Reject	Missing Document	1120	1
F1120-014	If Form 1120, Item A1, checkbox "Consolidated Return" is checked, then only one "Consolidated Balance Sheet Adjustments Statement" [ConsolidatedBalanceSheetAdjustmentsStatement] must be attached.	Reject	Multiple Documents	1120	1
F1120-015	If Form 1120, Item A1, checkbox "Consolidated Return" is checked, then one "Consolidated Balance Sheet Adjustments Statement" [ConsolidatedBalanceSheetAdjustmentsStatement] must be attached.	Reject	Missing Document	1120	1
F1120-016	If Form 1120, Item A1, checkbox "Consolidated Return" is checked, then only one Form 1120, Schedule L, must be provided.	Reject	Multiple Documents	1120	1
F1120-017	If Form 1120, Schedule J, Line 6a has a non-zero value, then one or more Forms 1118 must be attached.	Reject	Missing Document	1120	1
F1120-018	When Form 1120, Line 31 plus(+) Line 33 is greater than Line 32h, then Line 31 plus(+) Line 33 minus(-) Line 32h must equal Line 34. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.	Reject	Math Error	1120	1

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F1120-019	If Form 1120, Item A1 checkbox "Consolidated Return" is checked, then one Form 1120, Schedule L, must be provided. This means at least one data element in Schedule L must have a value.	Reject	Missing Document	1120	1
F1120-020	If Form 1120, Line 4 has a non-zero value, then Form 1120, Line 4 must equal Form 1120, Schedule C, Line 19	Reject	Data Mismatch	1120	1
F1120-021	Form 1120, Line 9 must equal Form 4797, Line 18.	Reject	Data Mismatch	1120	1
F1120-022	If Form 1120, Line 10 has a non-zero value, then one "Itemized Other Income Schedule" [ItemizedOtherIncomeSchedule] must be attached.	Alert	Missing Document	1120	1
F1120-023	If Form 1120, Line 10 has a non-zero value, then only one "Itemized Other Income Schedule" [ItemizedOtherIncomeSchedule] must be attached.	Alert	Multiple Documents	1120	1
F1120-024	If Direct Deposit Indicator in the Return Header is checked, then Form 8050 must be attached to the return.	Reject	Missing Document	1120, 1120S	1
F1120-025	If EFW (Electronic Funds Withdrawal) Indicator in the Return Header is checked, then an IRS Payment Record must be attached to the return.	Reject	Missing Document	1120, 1120S	1
F1120-026	There can be zero or one "Protective Statement" [ProtectiveStatement] attached to the return	Alert	Multiple Documents	1120, 1120S	1
F1120-027	If Form 1120, Line 9, contains a non-zero value and the dotted line does not contain "FORM 4684" ("form4684Indicator" does not contain "FORM 4684") then one Form 4797 must be attached.	Reject	Missing Document	1120	1
F1120-028	If Form 1120, Line 29a has a non-zero value, then one "Itemized Net Operating Loss Deductions Schedule" [ItemizedNetOperatingLossDeductionsSchedule] must be attached.	Alert	Missing Document	1120	1
F1120-029	If Form 1120, Line 29a has a non-zero value, then only one "Itemized Net Operating Loss Deductions Schedule" [ItemizedNetOperatingLossDeductionsSchedule] must be attached.	Alert	Multiple Documents	1120	1
F1120-030	When Form 1120, Line 31 plus(+) Line 33 is less than Line 32h, then Line 31 plus Line 33 minus (-) Line 32h must equal Line 35. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.	Reject	Math Error	1120	1
F1120-031	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "5884" ("otherFormsAttachedIndicator" has the value "5884") and no other value, then one Form 5884 must be attached.	Reject	Missing Document	1120	1
F1120-032	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "5884" ("otherFormsAttachedIndicator" has the value "5884") and no other value, then only one Form 5884 must be attached.	Reject	Multiple Documents	1120	1
F1120-033	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "6478" ("otherFormsAttachedIndicator" has the value "6478") and no other value, then one Form 6478 must be attached.	Reject	Missing Document	1120	1
F1120-034	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "6478" ("otherFormsAttachedIndicator" has the value "6478") and no other value, then only one Form 6478 must be attached.	Reject	Multiple Documents	1120	1
F1120-035	If Form 1120, Schedule J, Line 6e has a non-zero value, then one Form 8827 must be attached	Reject	Missing Document	1120	1
F1120-036	If Form 1120, Schedule J, Line 6e has a non-zero value, then only one Form 8827 must be attached.	Reject	Multiple Documents	1120	1
F1120-037	Form 1120, Schedule J, Line 6e must equal Form 8827, Line 8.	Reject	Data Mismatch	1120	1

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F1120-038	If Form 1120, Schedule L, Line 15d is greater than or equal to 25000, then Schedule M-1, Line 10 must have a non-zero value.	Reject	Missing Data	1120	1
F1120-039	If Form 1120, Schedule L, Line 15d is greater than or equal to 25000, then Schedule M-2, Line 8 must have a non-zero value.	Reject	Missing Data	1120	1
F1120-040	Form 1120, Line 2 must equal Form 1120, Schedule A, Line 8.	Reject	Data Mismatch	1120	1
F1120-041	If Form 1120, Line 12 has a non-zero value, then Form 1120, Schedule E, Line 4 must equal Form 1120, Line 12.	Reject	Data Mismatch	1120	1
F1120-042	If Form 1120, Schedule J, Line 6d, "General Business Credit Amount" has a non-zero value AND Form 1120, Schedule J, Line 6d, Checkbox "Form 3800" is checked, then one Form 3800 must be attached to Form 1120, Schedule J, Line 6(d) checkbox "Form 3800".	Reject	Missing Document	1120	1
F1120-043	If Form 1120, Schedule J, Line 6d, "General Business Credit Amount" has a non-zero value AND Form 1120, Schedule J, Line 6d, Checkbox "Form 3800" is checked, then only one Form 3800 must be attached to Form 1120, Schedule J, Line 6(d) checkbox "Form 3800".	Reject	Multiple Documents	1120	1
F1120-044	If Form 1120, Line 20 has a non-zero value, then one or more Forms 4562 must be attached.	Reject	Missing Document	1120	1
F1120-045	If Form 1120, Line 26 has a non-zero value, then one "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule] must be attached.	Alert	Missing Document	1120	1
F1120-046	If Form 1120, Line 26 has a non-zero value, then only one "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule] must be attached.	Alert	Multiple Documents	1120	1
F1120-047	If Form 1120, Schedule A, Line 9f checkbox "Yes" is checked, then one "Change in Inventory Statements" [ChangeInInventoryStatement] must be attached.	Alert	Missing Document	1120	1
F1120-048	If Form 1120, Schedule A, Line 9f checkbox "Yes" is checked, then only one "Change in Inventory Statements" [ChangeInInventoryStatement] must be attached.	Alert	Multiple Documents	1120	1
F1120-049	If Form 1120, Schedule C, Line 14 has a non-zero value, then one or more Form 5471 must be attached.	Reject	Missing Document	1120	1
F1120-050	Form 1120, Schedule C, Line 14 must equal the sum of all Forms 5471, Schedule I, Line 1.	Reject	Math Error	1120	1
F1120-051	If Form 1120, Schedule J, Line 3, "Income Tax" has a non-zero value and Form 1120, Schedule J, Line 1 is checked, then one "Controlled Group Computation Statement" [ControlledGroupStatement] must be attached to Form 1120, Schedule J, Line 3.	Alert	Missing Document	1120	1
F1120-052	If Form 1120, Schedule J, Line 3, "Income Tax" has a non-zero value and Form 1120, Schedule J, Line 1 is checked, then only one "Controlled Group Computation Statement" [F1120-052ement] must be attached to Form 1120, Schedule J, Line 3.	Alert	Multiple Documents	1120	1
F1120-053	If Form 1120, Schedule J, Line 10, "Other Taxes" has a non-zero value and Form 1120, Schedule J, Line 10, Checkbox "Other (attach schedule)" is checked, then one "Other Tax and Interest Schedule" [OtherTaxAndInterestSchedule] must be attached to Form 1120, Schedule J, Line 10, Checkbox "Other (attach schedule)".	Alert	Missing Document	1120	1
F1120-054	If Form 1120, Schedule J, Line 10, "Other Taxes" has a non-zero value and Form 1120, Schedule J, Line 10, Checkbox "Other (attach schedule)" is checked, then only one "Other Tax and Interest Schedule" [OtherTaxAndInterestSchedule] must be attached to Form 1120, Schedule J, Line 10, Checkbox "Other (attach schedule)".	Alert	Multiple Documents	1120	1
F1120-055	If Form 1120, Schedule L, Line 6(b) or Line 6(d) has a non-zero value, then one "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached.	Alert	Missing Document	1120	1

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F1120-056	If Form 1120, Schedule L, Line 6(b) or Line 6(d) has a non-zero value, then only one "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached.	Alert	Multiple Documents	1120	1
F1120-057	If Form 1120, Schedule L, Line 6(b) and Line 6(d) both have a non-zero value, then one "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached to either Line 6(b) or Line 6(d) but not both	Alert	Multiple Documents	1120	1
F1120-058	If Form 1120, Schedule J, Line 4 has a non-zero value, then one Form 4626 must be attached.	Reject	Missing Document	1120	1
F1120-059	If Form 1120, Schedule J, Line 4 has a non-zero value, then only one Form 4626 must be attached.	Reject	Multiple Documents	1120	1
F1120-060	Form 1120, Schedule J, Line 4 must equal Form 4626, Line 15.	Reject	Data Mismatch	1120	1
F1120-061	If Form 1120, Line 8 has a non-zero value, then one Schedule D (Form 1120) must be attached.	Reject	Missing Document	1120	1
F1120-062	If Form 1120, Line 8 has a non-zero value, then only one Schedule D (Form 1120) must be attached.	Reject	Multiple Documents	1120	1
F1120-063	Form 1120, Line 8 must equal Schedule D (Form 1120) Line 14	Reject	Data Mismatch	1120	1
F1120-064	If Form 1120, Line 9, "Net Gain/Loss" has a non-zero value and the dotted line contains the value "Form 4684" ("form4684Indicator" has the value "Form 4684"), then one or more Form 4684 must be attached.	Reject	Missing Document	1120	1
F1120-065	If Form 1120, Schedule J, Line 10, "Other Taxes Amount" has a non-zero value and Form 1120, Schedule J, Line 10, Check box "F4255" is checked, then one Form 4255 must be attached to Form 1120, Schedule J, Line 10, checkbox "Form 4255".	Reject	Missing Document	1120	1
F1120-066	If Form 1120, Schedule J, Line 10, "Other Taxes Amount" has a non-zero value and Form 1120, Schedule J, Line 10, Check box "F4255" is checked, then only one Form 4255 must be attached to Form 1120, Schedule J, Line 10, checkbox "Form 4255".	Reject	Multiple Documents	1120	1
F1120-067	If Form 1120, Line 32g has a non-zero value and the dotted line does not contain the value "ODC" ("ozoneDepletingChemicalsInd" does not have the value "ODC"), then one Form 4136 must be attached.	Reject	Missing Document	1120	1
F1120-068	If Form 1120, Line 32g has a non-zero value and the dotted line does not contain the value "ODC" ("ozoneDepletingChemicalsInd" does not have the value "ODC"), then only one Form 4136 must be attached.	Reject	Multiple Documents	1120	1
F1120-069	Form 1120, Line 32g must equal Form 4136, Line 10.	Reject	Data Mismatch	1120	1
F1120-070	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "6765" ("otherFormsAttachedIndicator" has the value "6765") and no other value, then one Form 6765 must be attached.	Reject	Missing Document	1120	1
F1120-071	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "6765" ("otherFormsAttachedIndicator" has the value "6765") and no other value, then only one Form 6765 must be attached.	Reject	Multiple Documents	1120	1
F1120-072	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8586" ("otherFormsAttachedIndicator" has the value "8586") and no other value, then one Form 8586 must be attached.	Reject	Missing Document	1120	1
F1120-073	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8586" ("otherFormsAttachedIndicator" has the value "8586") and no other value, then only one Form 8586 must be attached.	Reject	Multiple Documents	1120	1

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F1120-074	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "3468" ("otherFormsAttachedIndicator" has the value "3468") and no other value, then one Form 3468 must be attached.	Reject	Missing Document	1120	1
F1120-075	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "3468" ("otherFormsAttachedIndicator" has the value "3468") and no other value, then only one Form 3468 must be attached.	Reject	Multiple Documents	1120	1
F1120-076	If Form 1120, Schedule J, Line 9 contains a non-zero value then one Schedule PH (Form 1120) must be attached.	Reject	Missing Document	1120	1
F1120-077	If Form 1120, Schedule J, Line 9 contains a non-zero value then only one Schedule PH (Form 1120) must be attached.	Reject	Multiple Documents	1120	1
F1120-078	If Form 1120, Line 29b has a non-zero value, then Form 1120, Line 29b must equal Form 1120, Schedule C, Line 20.	Reject	Data Mismatch	1120	1
F1120-079	If Form 1120, Line 31 has a non-zero value, then Form 1120, Line 31 must equal Form 1120, Schedule J, Line 11.	Reject	Data Mismatch	1120	1
F1120-080	If Form 1120, Schedule A, Line 4 has a non-zero value, then one "Additional Section 263A Costs Schedule" [ItemizedAdditionalSection263ACostsSchedule] must be attached.	Alert	Missing Document	1120	1
F1120-081	If Form 1120, Schedule A, Line 4 has a non-zero value, then only one "Additional Section 263A Costs Schedule" [ItemizedAdditionalSection263ACostsSchedule] must be attached.	Alert	Multiple Documents	1120	1
F1120-082	If Form 1120, Schedule A, Line 5 has a non-zero value, then one "Other Costs Schedule" [ItemizedOtherCostsSchedule] must be attached.	Alert	Missing Document	1120	1
F1120-083	If Form 1120, Schedule A, Line 5 has a non-zero value, then only one "Other Costs Schedule" [ItemizedOtherCostsSchedule] must be attached.	Alert	Multiple Documents	1120	1
F1120-084	If Form 1120, Schedule C, Line 3(c) has a non-zero value, then one "Dividends on Debt Financed Stock Statement" [DividendsOnDebtFinancedStockStatement] must be attached.	Alert	Missing Document	1120	1
F1120-085	If Form 1120, Schedule C, Line 3(c) has a non-zero value, then only one "Dividends on Debt Financed Stock Statement" [DividendsOnDebtFinancedStockStatement] must be attached.	Alert	Multiple Documents	1120	1
F1120-086	If Form 1120, Schedule C, Line 10(c) has a non-zero value, then one "Dividends from Domestic Corporations-Small Business Investment Statement" [DividendsFromDomesticCorpsSmallBusInvstStmnt] must be attached.	Alert	Missing Document	1120	1
F1120-087	If Form 1120, Schedule K, Line 3 has a choice of 'Yes' indicated, then one "50% Voting Stock of Domestic Corporation Statement" [Owned50PercentVotingStockOfDomesticCorpStatement] must be attached.	Alert	Missing Document	1120	1
F1120-088	If Form 1120, Schedule K, Line 3 has a choice of 'Yes' indicated, then only one "50% Voting Stock of Domestic Corporation Statement" [Owned50PercentVotingStockOfDomesticCorpStatement] must be attached.	Alert	Multiple Documents	1120	1
F1120-089	If Form 1120, Schedule K Line 7c has a non-zero value, then one or more Form 5472 must be attached.	Reject	Missing Document	1120	1
F1120-090	If Form 1120, Schedule K, Line 11 checkbox and Form 1120, Item A1, checkbox "Consolidated Return" are checked, then one "Regulations Section 1.1502-21(b)(3)(i) or (ii) Statement" [RegulationSection1150221b3ioriiStatement] must be attached	Alert	Missing Document	1120	1
F1120-091	If Form 1120, Schedule L, Line 9(b) or Line 9(d) has a non-zero value, then one "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached.	Alert	Missing Document	1120	1

Rule Number	Requirements	Severity	Error Category	Tax Type	Release
F1120-092	If Form 1120, Schedule L, Line 9(b) or Line 9(d) has a non-zero value, then only one "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached.	Alert	Multiple Documents	1120	1
F1120-093	If Form 1120, Schedule L, Line 9(b) and Line 9(d) both have a non-zero value, then one "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached to either Line 9(b) or Line 9(d) but not both.	Alert	Multiple Documents	1120	1
F1120-094	If Form 1120, Schedule L, Line 14(b) or Line 14(d) has a non-zero value, then one "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached.	Alert	Missing Document	1120	1
F1120-095	If Form 1120, Schedule L, Line 14(b) or Line 14(d) has a non-zero value, then only one "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached.	Alert	Multiple Documents	1120	1
F1120-096	If Form 1120, Schedule L, Line 14(b) and Line 14(d) both have a non-zero value, then one "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached to either Line 14(b) or Line 14(d) but not both.	Alert	Multiple Documents	1120	1
F1120-097	If Form 1120, Schedule L, Line 18(b) or Line 18(d) has a non-zero value, then one "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached.	Alert	Missing Document	1120	1
F1120-098	If Form 1120, Schedule L, Line 18(b) or Line 18(d) has a non-zero value, then only one "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached.	Alert	Multiple Documents	1120	1
F1120-099	If Form 1120, Schedule L, Line 18(b) and Line 18(d) both have a non-zero value, then one "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached to either Line 18(b) or Line 18(d) but not both.	Alert	Multiple Documents	1120	1
F1120-100	If Form 1120, Schedule L, Line 21(b) or Line 21(d) has a non-zero value, then one "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached.	Alert	Missing Document	1120	1
F1120-101	If Form 1120, Schedule L, Line 21(b) or Line 21(d) has a non-zero value, then only one "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached.	Alert	Multiple Documents	1120	1
F1120-102	If Form 1120, Schedule L, Line 21(b) and Line 21(d) both have a non-zero value, then one "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule], must be attached to either Line 21(b) or Line 21(d) but not both.	Alert	Multiple Documents	1120	1
F1120-103	If Form 1120, Schedule L, Line 24(b) or Line 24(d) has a non-zero value, then one "Retained Earnings-Appropriated Schedule" [RetainedEarningsAppropriatedSchedule] must be attached.	Alert	Missing Document	1120	1
F1120-104	If Form 1120, Schedule L, Line 24(b) or Line 24(d) has a non-zero value, then only one "Retained Earnings-Appropriated Schedule" [RetainedEarningsAppropriatedSchedule] must be attached	Alert	Multiple Documents	1120	1
F1120-105	If Form 1120, Schedule L, Line 24(b) and Line 24(d) both have a non-zero value, then one "Retained Earnings-Appropriated Schedule" [RetainedEarningsAppropriatedSchedule] must be attached to either Line 24(b) or Line 24(d) but not both	Alert	Multiple Documents	1120	1
F1120-106	If Form 1120, Schedule L, Line 26(b) or Line 26(d) has a non-zero value, then one "Adjustments to Shareholders' Equity Schedule" [AdjustmentsToShareholdersEquitySchedule] must be attached.	Alert	Missing Document	1120	1
F1120-107	If Form 1120, Schedule L, Line 26(b) or Line 26(d) has a non-zero value, then only one "Adjustments to Shareholders' Equity Schedule" [AdjustmentsToShareholdersEquitySchedule] must be attached.	Alert	Multiple Documents	1120	1

Rule Number	Requirements	Severity	Error Category	Tax Type	Release
F1120-108	If Form 1120, Schedule L, Line 26(b) and Line 26(d) both have a non-zero value, then one "Adjustments to Shareholders' Equity Schedule" [AdjustmentsToShareholdersEquitySchedule] must be attached to either line 26(b) or line 26(d) but not both.	Alert	Multiple Documents	1120	1
F1120-109	If Form 1120, Schedule K, Line 4, has a choice of 'Yes' indicated, then Name Control and EIN of the Parent – Subsidiary Control Group must be provided.	Reject	Missing Data	1120	1
F1120-110	Name Control of the parent - subsidiary controlled group in Form 1120, Schedule K, Line 4 must not be same as BusinessNameControl of the Business in the Return Header.	Reject	Incorrect Data	1120	1
F1120-111	EIN of the parent - subsidiary controlled group in Form 1120, Schedule K, Line 4 must not be same as EIN of the Business in the Return Header.	Reject	Incorrect Data	1120	1
F1120-112	If Form 1120, Line 33, check box "Form 2220 is attached" is checked, then one or two Form 2220 must be attached.	Reject	Missing Document	1120	1
F1120-113	If Form 1120, Line 33, check box "Form 2220 is attached" is checked, then no more than two Forms 2220 must be attached.	Reject	Multiple Documents	1120	1
F1120-114	If Form 1120, Schedule A, Line 9a(iii), is checked, then one "Other Valuing Closing Method Statement" [OtherValuingClosingMethodStatement] must be attached.	Alert	Missing Document	1120	1
F1120-115	If Form 1120, Schedule A, Line 9a(iii), is checked, then only one "Other Valuing Closing Method Statement" [OtherValuingClosingMethodStatement] must be attached.	Alert	Multiple Documents	1120	1
F1120-116	If Form 1120, Schedule J, Line 6c Amount has a non-zero value, and Schedule J, Line 6c, check box "Nonconventional Source Fuel Credit" is checked, then one "Nonconventional Source Fuel Credit Schedule" [NonconventionalSourceFuelCreditSchedule] must be attached to Form 1120, Schedule J, Line 6c, checkbox "Nonconventional Source Fuel Credit".	Alert	Missing Document	1120	1
F1120-117	If Form 1120, Schedule J, Line 6c Amount has a non-zero value, and Schedule J, Line 6c, check box "Nonconventional Source Fuel Credit" is checked, then only one "Nonconventional Source Fuel Credit Schedule" [NonconventionalSourceFuelCreditSchedule] must be attached to Form 1120, Schedule J, Line 6c, checkbox "Nonconventional Source Fuel Credit".	Alert	Multiple Documents	1120	1
F1120-118	If Form 1120, Line 9, contains a non-zero value and the dotted line does not contain "FORM 4684" ("form4684Indicator" does not contain "FORM 4684") then only one Form 4797 must be attached.	Reject	Multiple Documents	1120	1
F1120-119	If two or more distinct forms from the list (Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8835, Form 8845, Form 8846, Form 8847, Form 8861, Form 8874) are present in the return, then one Form 3800 must be attached.	Reject	Missing Document	1120	1
F1120-120	If two or more distinct forms from the list (Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8835, Form 8845, Form 8846, Form 8847, Form 8861, Form 8874) are present in the return, then only one Form 3800 must be attached.	Reject	Multiple Documents	1120	1
F1120-121	If Form 1120, Schedule C, Line 10(c) has a non-zero value, then only one "Dividends from Domestic Corporations-Small Business Investment Statement" [DividendsFromDomesticCorpsSmallBusInvstStmnt] must be attached.	Alert	Multiple Documents	1120	1
F1120-122	There can be zero or one Form 3468 attached to Form 1120.	Reject	Multiple Documents	1120	1

Rule Number	Requirements	Severity	Error Category	Tax Type	Release
F1120-123	There can be zero or one Form 4255 attached to Form 1120	Reject	Multiple Documents	1120	1
F1120-124	There can be zero or one Form 4797 attached to Form 1120.	Reject	Multiple Documents	1120	1
F1120-125	There can be zero or one Form 5884 attached to Form 1120	Reject	Multiple Documents	1120	1
F1120-126	There can be zero or one Form 6478 attached to Form 1120	Reject	Multiple Documents	1120	1
F1120-127	There can be zero or one Form 6765 attached to Form 1120	Reject	Multiple Documents	1120	1
F1120-128	There can be zero or one Form 8271 attached to Form 1120	Reject	Multiple Documents	1120	1
F1120-129	There can be zero or one Form 8586 attached to Form 1120.	Reject	Multiple Documents	1120	1
F1120S-001	Form 1120S, Line 2 must equal Form 1120S, Schedule A, Line 8.	Reject	Data Mismatch	1120S	1
F1120S-002	If Form 1120S, Line 4, "Net gain(loss)" has a non-zero value and dotted line contains the value "F4684" ("form4684Indicator" has the value "F4684"), then one or more Form 4684 must be attached.	Reject	Missing Document	1120S	1
F1120S-003	If Form 1120S, Line 5 has a non-zero value, then only one "Other income schedule" [ItemizedOtherIncomeSchedule2] must be attached.	Alert	Multiple Documents	1120S	1
F1120S-004	If Form 1120S, Line 5 has a non-zero value, then one "Other income schedule" [ItemizedOtherIncomeSchedule2] must be attached.	Alert	Missing Document	1120S	1
F1120S-005	If Form 1120S, Line 19 has a non-zero value, then one "Other deductions schedule" [ItemizedOtherDeductionsSchedule2] must be attached.	Alert	Missing Data	1120S	1
F1120S-006	If Form 1120S, Line 19 has a non-zero value, then only one "Other deductions schedule" [ItemizedOtherDeductionsSchedule2] must be attached.	Alert	Multiple Documents	1120S	1
F1120S-007	Form 1120S, Line 21 must equal Form 1120S, Schedule K, Line 1	Reject	Data Mismatch	1120S	1
F1120S-008	If Form 1120S, Line 22a has a non-zero value, then one "Excess net passive income tax schedule" [ExcessNetPassiveIncomeTaxSchedule] must be attached.	Alert	Missing Document	1120S	1
F1120S-009	If Form 1120S, Line 22a has a non-zero value, then only one "Excess net passive income tax schedule" [ExcessNetPassiveIncomeTaxSchedule] must be attached.	Alert	Multiple Documents	1120S	1
F1120S-010	If Form 1120S, Line 22b has a non-zero value, then one Schedule D (Form 1120S) must be attached	Reject	Missing Document	1120S	1
F1120S-011	If Form 1120S, Line 22b has a non-zero value, then only one Schedule D (Form 1120S) must be attached	Reject	Multiple Documents	1120S	1
F1120S-012	Form 1120S, Line 22b must equal Schedule D (Form 1120S), Line 25 or Schedule D(Form 1120S), Line 33	Reject	Data Mismatch	1120S	1
F1120S-013	If Form 1120S, Line 23c has a non-zero value, then one Form 4136 must be attached	Reject	Missing Document	1120	1
F1120S-014	If Form 1120S, Line 23c has a non-zero value, then only one Form 4136 must be attached	Reject	Multiple Documents	1120S	1
F1120S-015	If Form 1120S, Line 22c has a non-zero value and dotted line contains the value "FROM FORM 4255" ("TaxFromForm4255Indicator" has the value "FROM FORM 4255"), then one Form 4255 must be attached to Form 1120S, Line 22c	Reject	Missing Document	1120S	1

Rule Number	Requirements	Severity	Error Category	Tax Type	Release
F1120S-016	If Form 1120S, Line 22c has a non-zero value and dotted line contains the value "FROM FORM 4255" ("TaxFromForm4255Indicator" has the value "FROM FORM 4255"), then only one Form 4255 must be attached to Form 1120S, Line 22c	Reject	Multiple Documents	1120S	1
F1120S-017	Form 1120S, Line 23c must equal Form 4136, Line 10	Reject	Data Mismatch	1120S	1
F1120S-018	When Form 1120S, Line 22c plus(+) Line 24 is greater than Line 23d, then Line 22c plus(+) Line 24 minus(-) Line 23d must equal Line 25. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.	Reject	Math Error	1120S	1
F1120S-019	When Form 1120S, Line 22c plus(+) Line 24 is less than Line 23d, then Line 22c plus(+) Line 24 minus(-) Line 23d must equal Line 26. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.	Reject	Math Error	1120S	1
F1120S-020	If Form 1120S, Schedule K, Line 2 has a non-zero value, then one Form 8825 must be attached.	Reject	Missing Document	1120S	1
F1120S-021	If Form 1120S, Schedule K, Line 2 has a non-zero value, then only one Form 8825 must be attached.	Reject	Multiple Documents	1120S	1
F1120S-022	If Form 1120S, Schedule K, Line 12c has a non-zero value, then one Form 3468 must be attached.	Reject	Missing Document	1120S	1
F1120S-023	If Form 1120S, Schedule K, Line 12c has a non-zero value, then only one Form 3468 must be attached.	Reject	Multiple Documents	1120S	1
F1120S-024	If Form 1120S, Field #3850 (pg 4, Sch L Ln 15d) >= \$25K, Field #4310 (pg 4, Sch M-1 Ln 8) must be significant.	Reject	Missing Data	1120S	1
F1120S-025	If Form 1120S, Schedule K, Line 8 has a non-zero value then one or more Form 4562 must be attached.	Reject	Missing Document	1120S	1
F1120S-026	If Form 1120S, Schedule A, Line 9f checkbox "Yes" is checked, then one "Change in Inventory Statements" [ChangeInInventoryStatement] must be attached.	Alert	Missing Document	1120S	1
F1120S-027	If Form 1120S, Schedule A, Line 9f checkbox "Yes" is checked, then only one "Change in Inventory Statements" [ChangeInInventoryStatement] must be attached	Alert	Multiple Documents	1120S	1
F1120S-028	If Form 1120S, Schedule L, Line 6(b) or Line 6(d) has a non-zero value, then one "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached.	Alert	Missing Document	1120S	1
F1120S-029	If Form 1120S, Schedule L, Line 6(b) or Line 6(d) has a non-zero value, then only one "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached	Alert	Multiple Documents	1120S	1
F1120S-030	If Form 1120S, Schedule L, Line 6(b) and Line 6(d) both have non-zero value, then one "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached to either Line 6(b) or Line 6(d) but not both	Reject	Multiple Documents	1120S	1
F1120S-031	If Form 1120S, Schedule K, Line 12a has a non-zero value, then one Form 6478 must be attached.	Reject	Missing Document	1120S	1
F1120S-032	If Form 1120S, Schedule K, Line 12a has a non-zero value, then only one Form 6478 must be attached.	Reject	Multiple Documents	1120S	1
F1120S-033	If Form 1120S, Line 24, checkbox "Form 2220 is attached" is checked, then one or two Form 2220 must be attached.	Reject	Missing Document	1120S	1
F1120S-034	If Form 1120S, Line 24, checkbox "Form 2220 is attached" is checked, then no more than two Forms 2220 must be attached.	Reject	Multiple Documents	1120S	1
F1120S-035	If Form 2220 does not indicate that it is "worksheet" (attribute "note" does not have the value "worksheet"), then Form 1120S Line 24 must equal Form 2220 line 36.	Reject	Data Mismatch	1120S	1

Rule Number	Requirements	Severity	Error Category	Tax Type	Release
F1120S-036	Form 1120S Item E "Total Assets" must equal Form 1120S Schedule L Line 15d.	Reject	Data Mismatch	1120S	1
F1120S-037	If Form 1120S, Line 4, contains a non-zero value and the dotted line does not contain the value "F4684" (form4684Indicator does not contain "F4684"), then one Form 4797 must be attached.	Reject	Missing Document	1120S	1
F1120S-038	If Form 1120S, Line 4, contains a non-zero value and the dotted line does not contain the value "F4684" (form4684Indicator does not contain "F4684"), then only one Form 4797 must be attached.	Reject	Multiple Documents	1120S	1
F1120S-039	Form 1120S, Line 4 must equal Form 4797 Line 18.	Reject	Data Mismatch	1120S	1
F1120S-040	If Form 1120S, Schedule A, Line 4 has a non-zero value, then one "Itemized Schedule of Additional Section 263A Costs" [ItemizedAdditionalSection263ACostsSchedule] must be attached.	Alert	Missing Document	1120S	1
F1120S-041	If Form 1120S, Schedule A, Line 4 has a non-zero value, then only one "Itemized Schedule of Additional Section 263A Costs" [ItemizedAdditionalSection263ACostsSchedule] must be attached.	Alert	Multiple Documents	1120S	1
F1120S-042	If Form 1120S, Schedule A, Line 5 has a non-zero value, then one "Itemized Schedule of Other Costs" [ItemizedOtherCostsSchedule] must be attached.	Alert	Missing Document	1120S	1
F1120S-043	If Form 1120S, Schedule A, Line 5 has a non-zero value, then only one "Itemized Schedule of Other Costs" [ItemizedOtherCostsSchedule] must be attached.	Alert	Multiple Documents	1120S	1
F1120S-044	If Form 1120S, Schedule L, Line 9(b) or Line 9(d) has a non-zero value, then one "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached	Alert	Missing Document	1120S	1
F1120S-045	If Form 1120S, Schedule L, Line 9(b) or Line 9(d) has a non-zero value, then only one "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached	Alert	Multiple Documents	1120S	1
F1120S-046	If Form 1120S, Schedule L, Line 9(b) and Line 9(d) both have a non-zero value, then one "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached to either Line 9(b) or Line 9(d) but not both	Alert	Multiple Documents	1120S	1
F1120S-047	If Form 1120S, Schedule L, Line 14(b) or Line 14(d) has a non-zero value, then one "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached	Alert	Missing Document	1120S	1
F1120S-048	If Form 1120S, Schedule L, Line 14(b) or Line 14(d) has a non-zero value, then only one "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached	Alert	Multiple Documents	1120S	1
F1120S-049	If Form 1120S, Schedule L, Line 14(b) and Line 14(d) both have a non-zero value, then one "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached to either Line 14(b) or Line 14(d) but not both	Alert	Multiple Documents	1120S	1
F1120S-050	If Form 1120S, Schedule L, Line 18(b) or Line 18(d) has a non-zero value, then one "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached	Alert	Missing Document	1120S	1
F1120S-051	If Form 1120S, Schedule L, Line 18(b) or Line 18(d) has a non-zero value, then only one "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached	Alert	Multiple Documents	1120S	1
F1120S-052	If Form 1120S, Schedule L, Line 18(b) and Line 18(d) both have a non-zero value, then one "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached to either Line 18(b) or Line 18(d) but not both	Alert	Multiple Documents	1120S	1
F1120S-053	Form 1120S, Schedule K, Line 2 must equal Form 8825, Line 21. .	Reject	Data Mismatch	1120S	1

Rule Number	Requirements	Severity	Error Category	Tax Type	Release
F1120S-054	If Form 1120S, Schedule K, Line 4d has a non-zero value, then one Schedule D (Form 1120S) must be attached	Reject	Missing Document	1120S	1
F1120S-055	If Form 1120S, Schedule K, Line 4e(1) has a non-zero value, then one Schedule D (Form 1120S) must be attached.	Reject	Missing Document	1120S	1
F1120S-056	If Form 1120S, Schedule K, Line 15g has a non-zero value, then only one "Total Foreign Taxes Schedule" [TotalForeignTaxesSchedule] must be attached.	Alert	Multiple Documents	1120S	1
F1120S-057	If Form 1120S, Schedule K, Line 15g has a non-zero value, then one "Total Foreign Taxes Schedule" [TotalForeignTaxesSchedule] must be attached.	Alert	Missing Document	1120S	1
F1120S-058	If Form 1120S, Schedule L, Line 21(b) or Line 21(d) has a non-zero value, then one "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached	Alert	Missing Document	1120S	1
F1120S-059	If Form 1120S, Schedule L, Lines 21(b) or Line 21(d) has a non-zero value, then only one "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached	Alert	Multiple Documents	1120S	1
F1120S-060	If Form 1120S, Schedule L, Line 21(b) or Line 21(d) both have a non-zero value, then one "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule], must be attached to either Line 21(b) or Line 21(d) but not both	Alert	Multiple Documents	1120S	1
F1120S-061	If Form 1120S, Schedule L, Line 25(b) or Line 25(d) has a non-zero value, then one "Adjustments to Shareholders' Equity Schedule" [AdjustmentsToShareholdersEquitySchedule] must be attached	Alert	Missing Document	1120S	1
F1120S-062	If Form 1120S, Schedule L, Line 25(b) or Line 25(d) has a non-zero value, then only one "Adjustments to Shareholders' Equity Schedule" [AdjustmentsToShareholdersEquitySchedule] must be attached	Alert	Multiple Documents	1120S	1
F1120S-063	If Form 1120S, Schedule L, Line 25(b) and Line 25(d) both have a non-zero value, then one "Adjustments to Shareholders' Equity Schedule" [AdjustmentsToShareholdersEquitySchedule] must be attached to either Line 25(b) or Line 25(d) but not both	Alert	Multiple Documents	1120S	1
F1120S-064	If Form 1120S, Schedule K, Line 4e(2) has a non-zero value, then one Schedule D (Form 1120S) must be attached.	Reject	Missing Document	1120S	1
F1120S-065	If Form 1120S, Schedule K, Line 4d has a non-zero value, then only one Schedule D (Form 1120S) must be attached.	Reject	Multiple Documents	1120S	1
F1120S-066	If Form 1120S, Schedule K, Line 4e(1) has a non-zero value, then only one Schedule D (Form 1120S) must be attached	Reject	Multiple Documents	1120S	1
F1120S-067	If Form 1120S, Schedule K, Line 4e(2) has a non-zero value, then only one Schedule D (Form 1120S) must be attached.	Reject	Multiple Documents	1120S	1
F1120S-068	If Form 1120S, Schedule B, Line 3 has a choice of 'Yes' indicated, then one "50 Percent Voting Stock of Domestic Corporation Statement" [Owned50PercentVotingStockOfDomesticCorpStatement2] must be attached.	Alert	Missing Document	1120S	1
F1120S-069	If Form 1120S, Schedule B Line 3 has a choice of 'Yes' indicated, then only one "50 Percent Voting Stock of Domestic Corporation Statement" [Owned50PercentVotingStockOfDomesticCorpStatement2] must be attached.	Alert	Multiple Documents	1120S	1
F1120S-070	If Form 1120S, Schedule K, Line 3b has a non-zero value, then one "Expenses from Other Rental Activities Statement" [ExpensesFromOtherRentalActivitiesStatement] must be attached.	Alert	Missing Document	1120S	1

Rule Number	Requirements	Severity	Error Category	Tax Type	Release
F1120S-071	If Form 1120S, Schedule K, Line 3b has a non-zero value, then only one "Expenses from Other Rental Activities Statement" [ExpensesFromOtherRentalActivitiesStatement] must be attached.	Alert	Multiple Documents	1120S	1
F1120S-072	If Form 1120S, Schedule K, Line 4f has a non-zero value, then one "Other Portfolio Income Loss Statement" [OtherPortfolioIncomeLossStatement] must be attached.	Alert	Missing Document	1120S	1
F1120S-073	If Form 1120S, Schedule K, Line 4f has a non-zero value, then only one "Other Portfolio Income Loss Statement" [OtherPortfolioIncomeLossStatement] must be attached.	Alert	Multiple Documents	1120S	1
F1120S-074	If Form 1120S, Schedule K, Line 6 has a non-zero value, then one "Other Income Loss Schedule" [OtherIncomeLossSchedule] must be attached.	Alert	Missing Document	1120S	1
F1120S-075	If Form 1120S, Schedule K, Line 6 has a non-zero value, then only one "Other Income Loss Schedule" [OtherIncomeLossSchedule] must be attached.	Alert	Multiple Documents	1120S	1
F1120S-076	If Form 1120S, Schedule K, Line 7 has a non-zero value, then one "Charitable Contribution Statement" [CharitableContributionStatement2] must be attached.	Alert	Missing Document	1120S	1
F1120S-077	If Form 1120S, Schedule K, Line 7 has a non-zero value, then only one "Charitable Contribution Statement" [CharitableContributionStatement2] must be attached.	Alert	Multiple Documents	1120S	1
F1120S-078	If Form 1120S, Schedule K, Line 9 has a non-zero value, then one "Itemized Deductions Portfolio Income Loss Statement" [ItemizedDeductionsPortfolioIncomeLossStatement] must be attached.	Alert	Missing Document	1120S	1
F1120S-079	If Form 1120S, Schedule K, Line 9 has a non-zero value, then only one "Itemized Deductions Portfolio Income Loss Statement" [ItemizedDeductionsPortfolioIncomeLossStatement] must be attached.	Alert	Multiple Documents	1120S	1
F1120S-080	If Form 1120S, Schedule K, Line 10 has a non-zero value, then one "Itemized Other Deductions Statement" [ItemizedOtherDeductionSchedule2] must be attached.	Alert	Missing Document	1120S	1
F1120S-081	If Form 1120S, Schedule K, Line 10 has a non-zero value, then only one "Itemized Other Deductions Statement" [ItemizedOtherDeductionSchedule2] must be attached.	Alert	Multiple Documents	1120S	1
F1120S-082	If Form 1120S, Schedule K, Line 10, dotted line contains the value "FORM 4684" ("form4684Indicator" has the value "FORM 4684")then one or more Form 4684 must be attached.	Reject	Missing Document	1120S	1
F1120S-083	If Form 1120S, Schedule K, Line 12d has a non-zero value, then one "Credits Related to Rental Real Estate Activities Statement" [CreditsRelatedToRentalREActivitiesStatement] " must be attached.	Alert	Missing Document	1120S	1
F1120S-084	If Form 1120S, Schedule K, Line 12d has a non-zero value, then only one "Credits Related to Rental Real Estate Activities Statement" [CreditsRelatedToRentalREActivitiesStatement] must be attached.	Alert	Multiple Documents	1120S	1
F1120S-085	If Form 1120S, Schedule K, Line 12e has a non-zero value, then one "Credits Related to Other Rental Activities Statement" [CreditsRelatedToOtherRentalActivitiesStatement] must be attached.	Alert	Missing Document	1120S	1
F1120S-086	If Form 1120S, Schedule K, Line 12e has a non-zero value, then only one "Credits Related to Other Rental Activities Statement" [CreditsRelatedToOtherRentalActivitiesStatement] must be attached.	Alert	Multiple Documents	1120S	1

Rule Number	Requirements	Severity	Error Category	Tax Type	Release
F1120S-087	If Form 1120S, Schedule K, Line 13 has a non-zero value, then one or more distinct forms and/or schedule/statement from the following must be attached: F8834, 5884, 8861, 6765, 8830, 8826, 8835, 8844, 8845, 8846, 8820, 8874, 8847, Non Conventional Fuel Source Credit Schedule" ["NonconventionalSourceFuelCreditSchedule2"], "Itemized Other Credit Statement" ["ItemizedOtherCreditsStatement"].	Reject	Missing Document	1120S	1
F1120S-088	If Form 1120S, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 5884 attached.	Reject	Multiple Documents	1120S	1
F1120S-089	If Form 1120S, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 6765 attached.	Reject	Multiple Documents	1120S	1
F1120S-090	If Form 1120S, Schedule K, Line 13 has a non-zero value, then there must be zero or one Non Conventional Fuel Source Credit Schedule" ["NonconventionalSourceFuelCreditSchedule2"] attached.	Alert	Multiple Documents	1120S	1
F1120S-091	If Form 1120S, Schedule K, Line 13 has a non-zero value, then there must be zero or one "Itemized Other Credit Statement" ["ItemizedOtherCreditsStatement"] attached.	Alert	Multiple Documents	1120S	1
F1120S-092	If Form 1120S, Schedule K, Line 14e has a non-zero value, then one or more "Other Adjustments And Tax Preference Items Schedule" [OtherAdjustmentsAndTaxPreferenceItemsSchedule] must be attached	Alert	Missing Document	1120S	1
F1120S-093	If Form 1120S, Schedule K, Line 15c has a non-zero value, then one "Gross Income Sourced At Shareholder Level Schedule" [GrossIncomeSourcedAtShareholderLevelSchedule] must be attached.	Alert	Missing Document	1120S	1
F1120S-094	If Form 1120S, Schedule K, Line 15c has a non-zero value, then only one "Gross Income Sourced At Shareholder Level Schedule" [GrossIncomeSourcedAtShareholderLevelSchedule] must be attached	Alert	Multiple Documents	1120S	1
F1120S-095	If Form 1120S, Schedule K, Line 15d(2) has a non-zero value, then one "Foreign Gross Income At Corporate Level Listed Category Schedule" [ForeignGrossIncomeAtCorpLevelListedCatSchedule] " must be attached	Alert	Missing Document	1120S	1
F1120S-096	If Form 1120S, Schedule K, Line 15d(2) has a non-zero value, then only one "Foreign Gross Income At Corporate Level Listed Category Schedule" [ForeignGrossIncomeAtCorpLevelListedCatSchedule] " must be attached	Alert	Multiple Documents	1120S	1
F1120S-097	If Form 1120S, Schedule K, Line 15f(2) has a non-zero value, then one "Deductions Listed Categories Schedule" [DeductionsListedCategoriesSchedule] must be attached	Alert	Missing Document	1120S	1
F1120S-098	If Form 1120S, Schedule K, Line 15f(2) has a non-zero value, then only one "Deductions Listed Cafegories Schedule" [DeductionsListedCategoriesSchedule] must be attached	Alert	Multiple Documents	1120S	1
F1120S-099	If Form 1120S, Schedule M-2, Line 3(a) has a non-zero value, then one "Itemized Schedule of Accumulated Adjustments Account Other Additions" [AccumulatedAdjustmentsAccountOtherAdditionsStatement] must be attached	Alert	Missing Document	1120S	1
F1120S-100	If Form 1120S, Schedule M-2, Line 3(a) has a non-zero value, then only one "Itemized Schedule of Accumulated Adjustments Account Other Additions" [AccumulatedAdjustmentsAccountOtherAdditionsStatement] must be attached	Alert	Multiple Documents	1120S	1
F1120S-101	If Form 1120S, Schedule M-2, Line 5(a) has a non-zero value, then one "Itemized Schedule of Accumulated Adjustments Account Other Reductions" [AccumulatedAdjustmentsAccountOtherReductionsStatement] must be attached	Alert	Missing Document	1120S	1

Rule Number	Requirements	Severity	Error Category	Tax Type	Release
F1120S-102	If Form 1120S, Schedule M-2 Line 5(a) has a non-zero value, then only one "Itemized Schedule of Accumulated Adjustments Account Other Reductions" [AccumulatedAdjustmentsAccountOtherReductionsStatement] must be attached	Alert	Multiple Documents	1120S	1
F1120S-103	If Form 1120S, Schedule M-2, Line 3(b) has a non-zero value, then one "Itemized Schedule of Other Adjustments Account - Other Additions" [OtherAdjustmentsAccountOtherAdditionsStatement] must be attached.	Alert	Missing Document	1120S	1
F1120S-104	If Form 1120S, Schedule M-2, Line 3(b) has a non-zero value, then only one "Itemized Schedule of Other Adjustments Account - Other Additions" [OtherAdjustmentsAccountOtherAdditionsStatement] must be attached	Alert	Multiple Documents	1120S	1
F1120S-105	If Form 1120S, Schedule M-2, Line 5(b) has a non-zero value, then one "Itemized Schedule of Other Adjustments Account - Other Reductions" [OtherAdjustmentsAccountOtherReductionsStatement] must be attached	Alert	Missing Document	1120S	1
F1120S-106	If Form 1120S, Schedule M-2 Line 5(b) has a non-zero value, then only one "Itemized Schedule of Other Adjustments Account - Other Reductions" [OtherAdjustmentsAccountOtherReductionsStatement] must be attached	Alert	Multiple Documents	1120S	1
F1120S-107	If Form 1120S, Schedule K, Line 12b(1) has a non-zero value, then zero or one Form 8586 must be attached	Alert	Multiple Documents	1120S	1
F1120S-108	If Form 1120S, Schedule K, Line 12b(2) has a non-zero value, then zero or one Form 8586 must be attached	Alert	Multiple Documents	1120S	1
F1120S-109	If Form 1120S, Schedule A, Line 9a(iii), checkbox "Other" is checked, then one "Other Valuing Closing Method Statement" [OtherValuingClosingMethodStatement2] must be attached	Alert	Missing Document	1120S	1
F1120S-110	If Form 1120S, Schedule A, Line 9a(iii), checkbox "Other" is checked, then only one "Other Valuing Closing Method Statement" [OtherValuingClosingMethodStatement2] must be attached	Alert	Multiple Documents	1120S	1
F1120S-111	If Form 1120S, Schedule K, Line 15h has a non-zero value, then one "Reductions in Taxes Schedule" [ReductionInTaxesSchedule] must be attached.	Alert	Missing Document	1120S	1
F1120S-112	If Form 1120S, Schedule K, Line 15h has a non-zero value, then only one "Reductions in Taxes Schedule" [ReductionInTaxesSchedule] must be attached.	Alert	Multiple Documents	1120S	1
F1120S-113	If Form 1120, Schedule K, Line 11 checkbox and Form 1120, Item A1, checkbox "Consolidated Return" are checked, then one "Regulations Section 1.1502-21(b)(3)(i) or (ii) Statement" [RegulationSection1150221b3ioriiStatement] must be attached	Alert	Multiple Documents	1120	1
F1120S-114	There must be one or more Schedule K-1 (Form 1120S) attached to Form 1120S, Item G.	Reject	Missing Document	1120S	1
F1120S-115	There can be zero or one Form 3468 attached to Form 1120S.	Reject	Multiple Documents	1120S	1
F1120S-116	There can be zero or one Form 4255 attached to Form 1120S	Reject	Multiple Documents	1120S	1
F1120S-117	There can be zero or one Form 4797 attached to Form 1120S	Reject	Multiple Documents	1120S	1
F1120S-118	There can be zero or one Form 5884 attached to Form 1120S	Reject	Multiple Documents	1120S	1
F1120S-119	There can be zero or one Form 6478 attached to Form 1120S	Reject	Multiple Documents	1120S	1

Rule Number	Requirements	Severity	Error Category	Tax Type	Release
F1120S-120	There can be zero or one Form 6765 attached to Form 1120S	Reject	Multiple Documents	1120S	1
F1120S-121	There can be zero or one Form 8271 attached to Form 1120S.	Reject	Multiple Documents	1120S	1
F1120S-122	There can be zero or one Form 8586 attached to Form 1120S	Reject	Multiple Documents	1120S	1
F1120S-123	There can be zero or one Form 8825 attached to Form 1120S	Reject	Multiple Documents	1120S	1
F2220-001	If Form 2220 does not indicate that it is "worksheet" (attribute "note" does not have the value "worksheet"), Form 1120, Line 33 must equal Form 2220, Line 36.	Reject	Data Mismatch	1120	1
F3468-001	If Form 3468, Line 5, dotted line contains the value "TRA" ("taxReformIndicator" has the value "TRA"), then one "Allowable Credit Statement" [AllowableCreditStatement] must be attached to Form 3468, Line 5.	Alert	Missing Document	1120, 1120S	1
F3468-002	If Form 3468, Line 5, dotted line contains the value "TRA" ("taxReformIndicator" has the value "TRA"), then only one "Allowable Credit Statement" [AllowableCreditStatement] must be attached to Form 3468, Line 5.	Alert	Multiple Documents	1120, 1120S	1
F3468-003	If Form 3468, Line 1c, "Certified Historic Structures" has a non-zero value, then Form 3468, Line 1c(2) must have a value OR a binary attachment with title "Certified Historic Structures Binary" must be present.	Reject	Missing Data	1120	1
F3468-004	If Form 3468, Line 1c, "Calculated Expenditures Certified Historic Struct." has a non-zero value, then Form 3468, Line 1c(2) must have a value OR a binary attachment with title "Certified Historic Structures Binary" must be present.	Reject	Missing Data	1120	1
F3800-001	If Form 3800, Line 6, has a non-zero value, then one "Carryforward General Business Credit Computation Statement" [CarryforwardGeneralBusinessCr] must be attached.	Alert	Missing Document	1120	1
F3800-002	If Form 3800, Line 6, has a non-zero value, then only one "Carryforward General Business Credit Computation Statement" [CarryforwardGeneralBusinessCr] must be attached.	Alert	Multiple Documents	1120	1
F3800-003	If Form 3800, Part 1, Line 1a has a non-zero value, then one Form 3468 must be attached to Form 1120.	Reject	Missing Document	1120	1
F3800-004	If Form 3800, Part 1, Line 1a has a non-zero value, then only one Form 3468 must be attached to Form 1120.	Reject	Multiple Documents	1120	1
F3800-005	If Form 3800, Line 18b has a non-zero value, then one "General Business Credit Computation Statement" [GenBusinessCreditComputation] must be attached.	Alert	Missing Document	1120	1
F3800-006	If Form 3800, Line 18b has a non-zero value, then only one "General Business Credit Computation Statement" [GenBusinessCreditComputation] must be attached.	Alert	Multiple Documents	1120	1
F3800-007	If Form 3800, Part 1, Line 1b has a non-zero value, then one Form 5884 must be attached.	Reject	Missing Document	1120	1
F3800-008	If Form 3800, Part 1, Line 1c, has a non-zero value, then one Form 8861 must be attached.	Reject	Missing Document	1120	1
F3800-009	If Form 3800, Part 1, Line 1c, has a non-zero value, then only one Form 8861 must be attached.	Reject	Multiple Documents	1120	1
F3800-010	If Form 3800, Part 1, Line 1d has a non-zero value, then one Form 6478 must be attached.	Reject	Missing Document	1120	1
F3800-011	If Form 3800, Part 1, Line 1d has a non-zero value, then only one Form 6478 must be attached.	Reject	Multiple Documents	1120	1

Rule Number	Requirements	Severity	Error Category	Tax Type	Release
F3800-012	If Form 3800, Part 1, Line 1e has a non-zero value, then one Form 6765 must be attached.	Reject	Missing Document	1120	1
F3800-013	If Form 3800, Part 1, Line 1e has a non-zero value, then only one Form 6765 must be attached.	Reject	Multiple Documents	1120	1
F3800-014	If Form 3800, Part 1, Line 1f has a non-zero value, then one Form 8586 must be attached.	Reject	Missing Document	1120	1
F3800-015	If Form 3800, Part 1, Line 1f has a non-zero value, then only one Form 8586 must be attached.	Reject	Multiple Documents	1120	1
F3800-016	If Form 3800, Part 1, Line 1o has a non-zero value, then one "Current year Trans-Alaska pipeline liability fund credit statement" (CYTransAKPipelineLiabFundCr) must be attached.	Reject	Missing Document	1120	1
F3800-017	If Form 3800, Part 1, Line 1o has a non-zero value, then only one "Current year Trans-Alaska pipeline liability fund credit statement" (CYTransAKPipelineLiabFundCr) must be attached.	Reject	Multiple Documents	1120	1
F3800-018	If Form 3800, Line 8 and Line 13 both have values greater than zero, then one Form 4626 must be attached to the return.	Reject	Missing Document	1120	1
F3800-019	If Form 3800, Line 8 and Line 13 both have values greater than zero, then only one Form 4626 must be attached to the return.	Reject	Multiple Documents	1120	1
F3800-020	If Form 3800, Part 1, Line 1b has a non-zero value, then only one Form 5884 must be attached.	Reject	Multiple Documents	1120	1
F4255-001	If Form 4255, Line 10 has a non-zero value, then one or more "Recapture Tax Statements" [RecaptureTaxStatement] must be attached.	Alert	Missing Document	1120, 1120S	1
F4255-002	There can be zero or one Form 4255 attached to each Form 8865, Schedule K, Line 24.	Reject	Multiple Documents	1120, 1120S	1
F4466-001	On Form 4466, item B one of the checkboxes "Form1120" or "Other" must be checked.	Reject	Missing Data	1120, 1120S	1
F5471-001	If Form 5471 is attached, then Schedule N (Form 1120), Line 4b must have a non-zero value.	Reject	Missing Data	1120, 1120S	1
F5471-002	If Form 5471, Item B, checkbox "3" is checked, then one or more "Category 3 Filer Statements" [Category3FilerStatement] must be attached.	Reject	Missing Document	1120, 1120S	1
F5471-003	If Form 5471, Schedule C, Line 8, Columns "Functional Currency" or "US Dollars" has a non-zero value, then one "Other Income Statement" [OtherIncomeForm5471Statement] must be attached.	Reject	Missing Document	1120, 1120S	1
F5471-004	If Form 5471, Schedule C, Line 8, Columns "Functional Currency" or "US Dollars" has a non-zero value, then only one "Other Income Statement" [OtherIncomeForm5471Statement] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F5471-005	If Form 5471, Schedule C, Line 16, Columns "Functional Currency" or "US Dollars" has a non-zero value, then one "Other Deductions Statement" [OtherDeductionsStatement] must be attached.	Reject	Missing Document	1120, 1120S	1
F5471-006	If Form 5471, Schedule C, Line 16, Columns "Functional Currency" or "US Dollars" has a non-zero value, then only one "Other Deductions Statement" [OtherDeductionsStatement] must be attached .	Alert	Multiple Documents	1120, 1120S	1
F5471-007	If Form 5471, Schedule F, Line 4, Column (a) or Column (b) has a non-zero value, then one "Other Current Assets Statement" [OtherCurrentAssetsStatement] must be attached.	Reject	Missing Document	1120, 1120S	1

Rule Number	Requirements	Severity	Error Category	Tax Type	Release
F5471-008	If Form 5471, Schedule F, Line 4, Column (a) or Column (b) has a non-zero value, then only one "Other Current Assets Statement" [OtherCurrentAssetsStatement] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F5471-009	If in Form 5471, Schedule G, Line 3, a choice of 'Yes' is indicated, then one or more "Owns Foreign Entities Statements" [OwnsForeignEntitiesStatement] must be attached.	Reject	Missing Document	1120, 1120S	1
F5471-010	If Form 5471, Schedule H, Line 2h, Columns "Net Additions" or "Net Subtractions" has a non-zero value, then one "Earnings and Profits Other Adjustments Statement" [EarningsAndProfitsOtherAdjStmt] must be attached.	Reject	Missing Document	1120, 1120S	1
F5471-011	If Form 5471, Schedule H, Line 2h, Columns "Net Additions" or "Net Subtractions" has a non-zero value, then only one "Earnings and Profits Other Adjustments Statement" [EarningsAndProfitsOtherAdjStmt] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F5471-012	There can be zero or one "Name Change Explanation Statement" [NameChangeExplanation] attached to each Form 5471, Item "Name of person filing this return" [PersonFilingThisReturn].	Alert	Multiple Documents	1120, 1120S	1
F5471-013	There can be zero or one "Income Tax Returns Statement" [IncomeTaxReturnsStatement] Statement attached to each Form 5471, Item D.	Alert	Multiple Documents	1120, 1120S	1
F5471-014	If Form 5471, Schedule F, Line 6, Column (a) or Column (b) has a non-zero value, then one "Investment In Subsidiaries Statement" [InvestmentInSubsidiariesStmt] must be attached.	Alert	Missing Document	1120, 1120S	1
F5471-015	If Form 5471, Schedule F, Line 6, Column (a) or Column (b) has a non-zero value, then only one "Investment In Subsidiaries Statement" [InvestmentInSubsidiariesStmt] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F5471-016	If Form 5471, Schedule F, Line 7, Column (a) or Column (b) has a non-zero value, then one "Other Investments Statement" [OtherInvestmentStatement] must be attached.	Reject	Missing Document	1120, 1120S	1
F5471-017	If Form 5471, Schedule F, Line 7, Column (a) or Column (b) has a non-zero value, then only one "Other Investments Statement" [OtherInvestmentStatement] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F5471-018	If Form 5471, Schedule F, Line 12, Column (a) or Column (b) has a non-zero value, then one "Other Assets Statement" [OtherAssetsStatement] must be attached.	Reject	Missing Document	1120, 1120S	1
F5471-019	If Form 5471, Schedule F, Line 12, Column (a) or Column (b) has a non-zero value, then only one "Other Assets Statement" [OtherAssetsStatement] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F5471-020	If Form 5471, Schedule F, Line 15, Column (a) or Column (b) has a non-zero value, then one "Other Current Liabilities Statement" [OtherCurrentLiabilitiesStmt] must be attached.	Reject	Missing Document	1120, 1120S	1
F5471-021	If Form 5471, Schedule F, Line 15, Column (a) or Column (b) has a non-zero value, then only one "Other Current Liabilities Statement" [OtherCurrentLiabilitiesStmt] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F5471-022	If Form 5471, Schedule F, Line 17, Column (a) or Column (b) has a non-zero value, then one "Other Liabilities Statement" [OtherLiabilitiesStatement] must be attached.	Reject	Missing Document	1120, 1120S	1
F5471-023	If Form 5471, Schedule F, Line 17, Column (a) or Column (b) has a non-zero value, then only one "Other Liabilities Statement" [OtherLiabilitiesStatement] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F5471-024	If Form 5471, Schedule F, Line 19, Column (a) or Column (b) has a non-zero value, then only one "Paid-In or Capital Surplus Reconciliation Statement" [PaidInOrCapSurplusRecncIStmt] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F5471-025	If Form 5471, Schedule F, Line 19, Column (a) or Column (b) has a non-zero value, then one "Paid-In or Capital Surplus Reconciliation Statement" [PaidInOrCapSurplusRecncIStmt] must be attached.	Reject	Missing Document	1120, 1120S	1

Rule Number	Requirements	Severity	Error Category	Tax Type	Release
F5471-026	If Form 5471, Schedule G, Line 1, checkbox 'Yes' is checked, then one or more "Owns Foreign Partnership Statement" [OwnsForeignPartnershipStmnt] must be attached.	Reject	Missing Document	1120, 1120S	1
F5471-027	If Form 5471, Schedule I, Line "Was any income of the foreign corporation blocked", checkbox "Yes" is checked or Line "Did any such income become unblocked during the tax year", checkbox "Yes" is checked, then one or more "Explanation of Blocked Income Statement" [ExplanationOfBlockedIncomeStmnt] must be attached.	Reject	Missing Document	1120, 1120S	1
F5472-001	If Form 5472, Part II, Line 3a , "Name of the ultimate indirect 25% foreign shareholder" is provided (ForeignShareHolderName has a value) , then one "Attribution of Ownership Explanation Statement" [AttributionOfOwnershipExplanationStatement] must be attached to Form 5472 Line 3.	Reject	Missing Document	1120, 1120S	1
F5472-002	If Form 5472, Part II, Line 3a , "Name of the ultimate indirect 25% foreign shareholder" is provided (ForeignShareHolderName has a value) , then only one "Attribution of Ownership Explanation Statement" [AttributionOfOwnershipExplanationStatement] must be attached to Form 5472 Line 3.	Alert	Multiple Documents	1120, 1120S	1
F5472-003	There can be zero or one "Exchange Rate Schedule Statement" [ExchangeRateSchedule] attached to each Form 5472.	Alert	Multiple Documents	1120, 1120S	1
F5472-004	If Form 5472, Part I, Line 1h checkbox is checked, then one "Reporting Corporations Under Section 6038A or on a Consolidated Form 5472 Schedule" [ReportingCorpsUnderSect6038AOrOnAConsolidatedForm5472Schedule] must be attached	Reject	Missing Document	1120, 1120S	1
F5472-005	If Form 5472, Part I, Line 1h checkbox is checked, then only one "Reporting Corporations Under Section 6038A or on a Consolidated Form 5472 Schedule" [ReportingCorpsUnderSect6038AOrOnAConsolidatedForm5472Schedule] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F5472-006	If Form 5472, Part V checkbox is checked, then one "Non-monetary and Less-Than-Full Consideration Transactions between the Reporting Corporation and the Foreign Related Party Statement" [NonMonetaryAndLessThanFullConsiderationTransactionsStatement] must be attached.	Reject	Missing Document	1120, 1120S	1
F5472-007	If Form 5472, Part V checkbox is checked, then only one "Non-monetary and Less-Than-Full Consideration Transactions between the Reporting Corporation and the Foreign Related Party Statement" [NonMonetaryAndLessThanFullConsiderationTransactionsStatement] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F5472-008	If Form 5472, Part VI, Line 1 and Line 2a both have a checkbox "Yes" checked, then one "Difference Between Basis or Inventory Cost and Customs Value Statement" [DifferenceBetweenBasisOrInventoryCostAndCustomsValueStatement] must be attached to Form 5472, Part VI, Line 2a.	Reject	Missing Document	1120, 1120S	1
F5472-009	If Form 5472, Part VI, Line 1 and Line 2a both have a checkbox "Yes" checked, then only one "Difference Between Basis or Inventory Cost and Customs Value Statement" [DifferenceBetweenBasisOrInventoryCostAndCustomsValueStatement] must be attached to Form 5472, Part VI, Line 2a.	Alert	Multiple Documents	1120, 1120S	1
F5713-001	There can be zero or one "Common Taxable Year Election Statement" [CommonTaxableYearElectionStmnt] attached to each Form 5713, Line 4b.	Alert	Multiple Documents	1120, 1120S	1
F5713-002	If Form 5713, Part I, Line11, has a choice of 'Yes' indicated, then one "Boycott Requests Statement" [BoycottRequestsStatement] must be attached.	Alert	Missing Document	1120, 1120S	1

Rule Number	Requirements	Severity	Error Category	Tax Type	Release
F5713-003	If Form 5713, Part I, Line11, has a choice of 'Yes' indicated, then only one "Boycott Requests Statement" [BoycottRequestsStatement] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F5713-004	If Form 5713, Part I, Line 12, has a choice of 'Yes' indicated, then one "Boycott Agreements Statement" [BoycottAgreementsStatement] must be attached.	Alert	Missing Document	1120, 1120S	1
F5713-005	If Form 5713, Part I, Line12, has a choice of 'Yes' indicated, then only one "Boycott Agreements Statement" [BoycottAgreementsStatement] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F6252-001	If Form 6252, Part III, checkbox 29e is checked, then one "Explanation of Disposition Not to Avoid Tax Statement" [ExplanationOfDisposNotToAvoidTaxStatement] must be attached.	Alert	Missing Document	1120, 1120S	1
F6252-002	If Form 6252, Part III, checkbox 29e is checked, then only one "Explanation of Disposition Not to Avoid Tax Statement" [ExplanationOfDisposNotToAvoidTaxStatement] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F6252-003	There can be zero or one "Computation of Gain Schedule" [ComputationOfGainSchedule] attached to each Form 6252, Line 5.	Alert	Multiple Documents	1120, 1120S	1
F6478-001	Form 6478, Line 1(a), cannot be greater than 15000000 (fifteen million).	Reject	Incorrect Data	1120, 1120S	1
F6765-001	Form 6765, Line 9 cannot be greater than 16% (016000).	Reject	Incorrect Data	1120, 1120S	1
F6781-001	If Form 6781, Line 11a or Line 11b(h) or Line 11b(i) has a non-zero value, then one "Short/Long-Term Losses Schedule" [ShortLongTermLosses Schedule] must be attached.	Alert	Missing Document	1120, 1120S	1
F6781-002	If Form 6781, Line 11a or Line 11b(h) or Line 11b(i) has a non-zero value, then only one "Short/Long-Term Losses Schedule " [ShortLongTermLosses Schedule] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F6781-003	If Form 6781 is attached to the 1120S return, then Line 6 must not have a value.	Reject	Incorrect Data	1120S	1
F6781-004	If Form 6781, Part II, Line 10a or Line 12a has a value, then one "Straddles and Components Schedule" [StraddlesAndComponentsSchedule] must be attached.	Alert	Missing Document	1120, 1120S	1
F6781-005	If Form 6781, Part II, Line 10a or Line 12a has a value, then only one "Straddles and Components Schedule" [StraddlesAndComponentsSchedule] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F6781-006	If Form 6781, Part II, Line 13a(f) or Line 13b(f) or Line 13b(g) has a non-zero value, then one "Short/Long-Term Gains Schedule " [ShortLongTermGains Schedule] must be attached.	Alert	Missing Document	1120, 1120S	1
F6781-007	If Form 6781, Part II, Line 13a(f) or Line 13b(f) or Line 13b(g) has a non-zero value, then only one "Short/Long-Term Gains Schedule " [ShortLongTermGains Schedule] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F6781-008	There can be zero or one "List of Foreign Currency Contracts Statement" [ListOfforeignCurrencyContractsStatement] attached to each Form 6781.	Alert	Multiple Documents	1120, 1120S	1
F6781-009	There can be zero or one "Explanation of Form 1099-B Adjustments Schedule" [ExplanationOfForm1099BAdjustmentsSchedule] attached to each Form 6781, Part I, Line 4(c).	Alert	Multiple Documents	1120, 1120S	1
F6781-010	If Form 6781, checkbox "C" (Mixed Straddle Account Election Box) is checked, then one "Mixed Straddle Account Election Statement" [MixedStraddleAccountElectionStatement] must be attached	Alert	Missing Document	1120, 1120S	1
F6781-011	If Form 6781, checkbox "C" (Mixed Straddle Account Election Box) is checked, then only one "Mixed Straddle Account Election Statement" [MixedStraddleAccountElectionStatement] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F6781-012	If Form 6781 is attached to the 1120S return, then Line 7 must not have a value.	Reject	Incorrect Data	1120S	1
F6781-013	If Form 6781 is attached to the 1120S return, then Line 8 must not have a value.	Reject	Incorrect Data	1120S	1

Rule Number	Requirements	Severity	Error Category	Tax Type	Release
F6781-014	If Form 6781 is attached to the 1120S return, then Line 9 must not have a value.	Reject	Incorrect Data	1120S	1
F8283-001	If Form 8283, Part II, Line 3a or Line 3b or Line 3c has a choice of 'Yes' or 'No' indicated, then one or more "Restricted Use Explanation Statement" [RestrictedUseStatement] must be attached.	Alert	Missing Document	1120, 1120S	1
F851-001	If Form 851, Part III, Line c, checkbox "Yes" is checked, then one "Basis Reduction on Deconsolidation under Section 1.1502-20(b) Statement" [BasisReductionDeconsolidationUnderSect1150220bStmnt] must be attached	Alert	Missing Document	1120	1
F851-002	If Form 851, Part III, Line c, checkbox "Yes" is checked, then only one "Basis Reduction on Deconsolidation under Section 1.1502-20(b) Statement" [BasisReductionDeconsolidationUnderSect1150220bStmnt] must be attached.	Alert	Multiple Documents	1120	1
F851-003	If Form 851, Part III, Line (d), checkbox "Yes" is checked, then one "Allowed Loss Under Section 1.1502-20(c) Statement" [AllowedLossUnderSection1150220cStmnt] must be attached.	Alert	Missing Document	1120	1
F851-004	If Form 851, Part III, Line (d), checkbox "Yes" is checked, then only one "Allowed Loss Under Section 1.1502-20(c) Statement" [AllowedLossUnderSection1150220cStmnt] must be attached.	Alert	Multiple Documents	1120	1
F851-005	The EIN of the Subsidiary Corporation in Form 851 must not equal all zeros or all nines.	Reject	Incorrect Data	1120	1
F8586-001	If Form 8586, Line 1 or Line 2 or Line 3a or Line 4 has a non-zero value, then Schedule A(Form 8609), Item C "Building Identification Number" must have a value.	Reject	Missing Data	1120	1
F8586-002	If Form 8586, Line 4 has a non-zero value, then zero or one "Pass-Through Entity Schedule for Current Year Credit" [PassThroughEntitySchedule] may be attached.	Alert	Multiple Documents	1120, 1120S	1
F8586-003	If Form 8586, Line 5 has a non-zero value, then zero or one "Pass-Through Entity Schedule for Credits from More Than One Pass-Through Entity" [OverOnePassThroughEntitySchedule] may be attached.	Alert	Multiple Documents	1120, 1120S	1
F8586-004	If Form 8586, Line 4 has a non-zero value, then one or more Forms 8609 must be attached.	Reject	Missing Document	1120, 1120S	1
F8586-005	If Form 8586, Line 1 has a non-zero value, a matching number of Forms 8609 must be attached.	Reject	Incorrect Data	1120, 1120S	1
F8609-001	For each Form 8609 in the return, one Schedule A (Form 8609) must be attached.	Reject	Missing Document	1120, 1120S	1
F8609-002	For each Form 8609 in the return, only one Schedule A (Form 8609) must be attached.	Reject	Multiple Documents	1120, 1120S	1
F8609-003	There can be zero or one "Month the Building is Placed in Service Election" [MonthBuildingPlacedInServiceElectionStatement] Statement attached to each Form 8609.	Alert	Multiple Documents	1120, 1120S	1
F8621-001	One "Shareholder's Stock Ownership Attachment" [ShareholdersStockOwnershipAtt] must be attached for each Form 8621.	Alert	Missing Document	1120, 1120S	1
F8621-002	Only one "Shareholder's Stock Ownership Attachment" [ShareholdersStockOwnershipAtt] must be attached for each Form 8621.	Alert	Multiple Documents	1120, 1120S	1
F8621-003	If Form 8621, Part I, Item C, Checkbox "Deemed Dividend Election" is checked, then one "Deemed Dividend Election Statement" [DeemedDividendElectionStatement] must be attached.	Alert	Missing Document	1120, 1120S	1
F8621-004	If Form 8621, Part I, Item C, Checkbox "Deemed Dividend Election" is checked, then only one "Deemed Dividend Election Statement" [DeemedDividendElectionStatement] must be attached.	Alert	Multiple Documents	1120, 1120S	1

Rule Number	Requirements	Severity	Error Category	Tax Type	Release
F8621-005	There can be zero or one "QEF Distribution Statement" [QEFDistributionStatement] attached to each Form 8621.	Alert	Multiple Documents	1120, 1120S	1
F8621-006	There can be zero or one "Taxation of Excess Distribution Statement" [TaxationOfExcessDistributionStmt] attached to each Form 8621, Line 11a.	Alert	Multiple Documents	1120, 1120S	1
F8824-001	There may be zero or one "Realized and Recognized Gain in Multi-Asset Exchanges Statement" [RealizedAndRecognizedGainInMultiAssetExchangesStmt] attached to Form 8824.	Alert	Multiple Documents	1120, 1120S	1
F8824-002	If Form 8824, checkbox 11c is checked, then one "Principal Purpose of Related Party Exchange statement" [PrincipalPurposeOfRelatedPartyExchangeStatement] must be attached.	Alert	Missing Document	1120, 1120S	1
F8824-003	If Form 8824, checkbox 11c is checked, then only one "Principal Purpose of Related Party Exchange statement" [PrincipalPurposeOfRelatedPartyExchangeStatement] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F8825-001	If Form 8825 is attached, and Line 2 "Gross rents" has a non-zero value for any Rental Real Estate property, then "Total Gross Rents" must have a value greater than zero.	Reject	Missing Data	1120S	1
F8865-001	If Form 8865, Line G2 check box "Form 1065 or 1065-B" is checked, then either one "Itemized Ordinary Income Loss Statement" [ItemizedOrdinaryIncomeLossStatement2] must be attached to Form 1120S, Line 5 OR one "10% Interest Owned in Foreign Partnership Statement" [Owned10PercentInterestInForeignPartnershipStatement] must be attached to Schedule N (Form 1120), Line 3.	Alert	Missing Document	1120	1
F8865-002	If Form 8865, Line G2 check box "Form 1065 or 1065-B" is checked, then one "Other Income Schedule" [ItemizedOtherIncomeSchedule], must be attached to Form 1120, Line10 OR one "Other Deductions Schedule" [ItemizedOtherDeductionsSchedule] must be attached to Form 1120, Line 26 OR one "10% Interest Owned in Foreign Partnership Statement" [Owned10PercentInterestInForeignPartnershipStatement] must be attached to Schedule N (Form 1120), Line 3.	Alert	Missing Document	1120	1
F8865-003	If Form 8865, Line G2 check box "Form 1065 or 1065-B" is checked, then Line F2 must have a value.	Reject	Missing Data	1120, 1120S	1
F8865-004	If Form 8865, Schedule B, Line 4 has a non-zero value, then one "Itemized Ordinary Income (Loss) Statement" [ItemizedOrdinaryIncomeLossStatement] must be attached.	Alert	Missing Document	1120, 1120S	1
F8865-005	If Form 8865, Schedule B, Line 4 has a non-zero value, then only one "Itemized Ordinary Income (Loss) Statement" [ItemizedOrdinaryIncomeLossStatement] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F8865-006	If Form 8865, Schedule B, Line 20 has a non-zero value, then one "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached.	Alert	Missing Document	1120, 1120S	1
F8865-007	If Form 8865, Schedule B, Line 20 has a non-zero value, then only one "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F8865-008	If Form 8865, Schedule L, Line 6b or Line 6d has a non-zero value, then one "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached.	Alert	Missing Document	1120, 1120S	1
F8865-009	If Form 8865, Schedule L, Line 6b or Line 6d has a non-zero value, then only one "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F8865-010	Form 8865, Item A - At least one of the "Category of Filer" checkboxes "1", "2", "3", or "4" must be checked	Reject	Missing Data	1120, 1120S	1
F8865-011	If Form 8865, Schedule K, Line 2 has a non-zero value, then one Form 8825 must be attached	Reject	Missing Document	1120, 1120S	1

Rule Number	Requirements	Severity	Error Category	Tax Type	Release
F8865-012	If Form 8865, Schedule K, Line 2 has a non-zero value, then only one Form 8825 must be attached.	Reject	Multiple Documents	1120, 1120S	1
F8865-013	If Form 8865, Schedule K, Line 12b has a non-zero value, then one Form 3468 must be attached.	Reject	Missing Document	1120, 1120S	1
F8865-014	If Form 8865, Schedule K, Line 12b has a non-zero value, then only one Form 3468 must be attached.	Reject	Multiple Documents	1120, 1120S	1
F8865-015	There can be zero or one "Multiple Category 1 Filers Statement" [MultipleCategory1FilersStatement] attached to each Form 8865.	Alert	Multiple Documents	1120, 1120S	1
F8865-016	There can be zero or one "Functional Currency and Exchange Rate QBU Statement" [FunctionalCurrencyAndExchangeRateQBUSatement] attached to each Form 8865, Item F8.	Alert	Multiple Documents	1120, 1120S	1
F8865-017	There can be zero or one "Gross Receipts Installment Sales Schedule" [GrossReceiptsInstallmentSalesSchedule2] attached to each Form 8865, Schedule B, Line 1a.	Alert	Multiple Documents	1120, 1120S	1
F8865-018	There can be zero or one "Bad Debt Statement" [BadDebtStatement] attached to each Form 8865, Schedule D, Part I.	Alert	Multiple Documents	1120, 1120S	1
F8865-019	If Form 8865, Schedule K, Line 6 contains a non-zero value, then zero or one Form 4797 may be attached.	Reject	Multiple Documents	1120, 1120S	1
F8865-020	There can be zero or one Form 8586 attached to each Form 8865, Schedule K, Line 12a(1) or 12a(2).	Reject	Multiple Documents	1120, 1120S	1
F8865-021	There can be zero or one "Distributions of Money Statement" [DistributionsOfMoneyStatement] attached to each Form 8865, Schedule K, Line 22.	Alert	Multiple Documents	1120, 1120S	1
F8865-022	There can be zero or one Form 3468 attached to each Form 8865, Schedule K, Line 24.	Reject	Multiple Documents	1120, 1120S	1
F8865-023	If Form 8865, Schedule L, Line 6b and Line 6d both have a non-zero value, then one "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached to either Line 6b or Line 6d but not both.	Alert	Multiple Documents	1120, 1120S	1
F8865-024	If in Form 8865, Page 1, Line G8, checkbox 'Yes' is checked, then one "Separate Units Schedule" [SeparateUnitsSchedule] must be attached to each Form 8865.	Reject	Missing Document	1120, 1120S	1
F8865-025	If in Form 8865, Page 1, Line G8, checkbox 'Yes' is checked, then only one "Separate Units Schedule" [SeparateUnitsSchedule] must be attached to each Form 8865.	Reject	Multiple Documents	1120, 1120S	1
F8865-026	If Form 8865, Line G6 has a non-zero value, then one "Foreign Disregarded Entities Schedule" [ForeignDisregardedEntitiesSchedule] must be attached.	Alert	Missing Document	1120, 1120S	1
F8865-027	If Form 8865, Line G6 has a non-zero value, then only one "Foreign Disregarded Entities Schedule" [ForeignDisregardedEntitiesSchedule] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F8865-028	If Form 8865, Schedule A, checkbox b "Owns a constructive interest" is checked, then data for at least one row in Schedule A must be provided. For each row of data provided, "Name" and "Address" must have a value and either checkbox "Check if foreign person" or checkbox "Check if direct partner" must be checked.	Reject	Missing Data	1120, 1120S	1
F8865-029	If Form 8865, Schedule B, Line 5 has a non-zero value, then one Schedule F (Form 1040) must be attached.	Reject	Missing Document	1120, 1120S	1
F8865-030	If Form 8865, Schedule B, Line 5 has a non-zero value, then only one Schedule F (Form 1040) must be attached.	Reject	Multiple Documents	1120, 1120S	1

Rule Number	Requirements	Severity	Error Category	Tax Type	Release
F8865-031	If Form 8865, Schedule B, Line 7 has a non-zero value, then one "Other Income (Loss) Schedule" [OtherIncomeLossSchedule] must be attached.	Alert	Missing Document	1120, 1120S	1
F8865-032	If Form 8865, Schedule B, Line 7 has a non-zero value, then only one "Other Income (Loss) Schedule" [OtherIncomeLossSchedule] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F8865-033	If Form 8865, Schedule L, Line 8b or Line 8d has a non-zero value, then one "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached.	Alert	Missing Document	1120, 1120S	1
F8865-034	If Form 8865, Schedule L, Line 8b or Line 8d has a non-zero value, then only one "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F8865-035	If Form 8865, Schedule L, Line 13b or Line 13d has a non-zero value, then one "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached.	Alert	Missing Document	1120, 1120S	1
F8865-036	If Form 8865, Schedule L, Line 13b or Line 13d has a non-zero value, then only one "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F8865-037	If Form 8865, Schedule L, Line 17b or Line 17d has a non-zero value, then one "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached.	Alert	Missing Document	1120, 1120S	1
F8865-038	If Form 8865, Schedule L, Line 17b or Line 17d has a non-zero value, then only one "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F8865-039	If Form 8865, Schedule L, Line 20b or Line 20d has a non-zero value, then one "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached.	Alert	Missing Document	1120, 1120S	1
F8865-040	If Form 8865, Schedule L, Line 20b or Line 20d has a non-zero value, then only one "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F8865-041	If Form 8865, Schedule K, Line 3b has a non-zero value, then one "Expenses from Other Rental Activities Statement" [ExpensesFromOtherRentalActivitiesStatement] must be attached.	Alert	Missing Document	1120, 1120S	1
F8865-042	If Form 8865, Schedule K, Line 3b has a non-zero value, then only one "Expenses from Other Rental Activities Statement" [ExpensesFromOtherRentalActivitiesStatement] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F8865-043	If Form 8865, Schedule K, Line 4f has a non-zero value, then one "Other Portfolio Income (loss) Statement" [OtherPortfolioIncomeLossStatement] must be attached.	Alert	Missing Document	1120, 1120S	1
F8865-044	If Form 8865, Schedule K, Line 4f has a non-zero value, then only one "Other Portfolio Income (loss) Statement" [OtherPortfolioIncomeLossStatement] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F8865-045	If Form 8865, Schedule K, Line 7 has a non-zero value, then one "Other Income (Loss Schedule)" [OtherIncomeLossSchedule] must be attached.	Alert	Missing Document	1120, 1120S	1
F8865-046	If Form 8865, Schedule K, Line 7 has a non-zero value, then only one "Other Income (Loss) Schedule" [OtherIncomeLossSchedule] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F8865-047	If Form 8865, Schedule K, Line 8 has a non-zero value, then one "Charitable Contributions Statement" [CharitableContributionStatement2] must be attached.	Alert	Missing Document	1120, 1120S	1
F8865-048	If Form 8865, Schedule K, Line 8 has a non-zero value, then only one "Charitable Contributions Statement" [CharitableContributionStatement2] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F8865-049	If Form 8865, Schedule K, Line 10 has a non-zero value, then one "Itemized Schedule of Deductions Related to Portfolio Income (loss) Statement" [ItemizedDeductionsPortfolioIncomeLossStatement] must be attached.	Alert	Missing Document	1120, 1120S	1

Rule Number	Requirements	Severity	Error Category	Tax Type	Release
F8865-050	If Form 8865, Schedule K, Line 10 has a non-zero value, then only one "Itemized Schedule of Deductions Related to Portfolio Income (loss) Statement" [ItemizedDeductionsPortfolioIncomeLossStatement] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F8865-051	If Form 8865, Schedule K, Line 11 has a non-zero value, then one "Itemized Schedule of Other Deductions Statement" [ItemizedOtherDeductionStatement] must be attached.	Alert	Missing Document	1120, 1120S	1
F8865-052	If Form 8865, Schedule K, Line 11 has a non-zero value, then only one "Itemized Schedule of Other Deductions Statement" [ItemizedOtherDeductionStatement] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F8865-053	If Form 8865, Schedule K, Line 16e has a non-zero value, then one "Other Adjustments and Tax Preference Items Schedule" [OtherAdjustmentsAndTaxPreferenceItemsSchedule] must be attached.	Alert	Missing Document	1120, 1120S	1
F8865-054	If Form 8865, Schedule K, Line 16e has a non-zero value, then only one "Other Adjustments and Tax Preference Items Schedule" [OtherAdjustmentsAndTaxPreferenceItemsSchedule] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F8865-055	If Form 8865, Schedule K, Line 17c has a non-zero value, then one "Gross Income Sourced at Partner Level Schedule" [GrossIncomeSourcedAtPartnerLevelSchedule] must be attached.	Alert	Missing Document	1120, 1120S	1
F8865-056	If Form 8865, Schedule K, Line 17c has a non-zero value, then only one "Gross Income Sourced at Partner Level Schedule" [GrossIncomeSourcedAtPartnerLevelSchedule] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F8865-057	If Form 8865, Schedule K, Line 17d(2) has a non-zero value, then one "Foreign Gross Income at Partnership Level Listed Categories Schedule" [ForeignGrossIncomeAtPartnershipLevelListedCategoriesSchedule] must be attached.	Alert	Missing Document	1120, 1120S	1
F8865-058	If Form 8865, Schedule K, Line 17d(2) has a non-zero value, then only one "Foreign Gross Income at Partnership Level Listed Categories Schedule" [ForeignGrossIncomeAtPartnershipLevelListedCategoriesSchedule] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F8865-059	If Form 8865, Schedule K, Line 17f(2) has a non-zero value, then one "Deductions Listed Categories Schedule" [DeductionsListedCategoriesSchedule] must be attached.	Alert	Missing Document	1120, 1120S	1
F8865-060	If Form 8865, Schedule K, Line 17f(2) has a non-zero value, then only one "Deductions Listed Categories Schedule" [DeductionsListedCategoriesSchedule] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F8865-061	If Form 8865, Schedule K, Line 17g has a non-zero value, then one "Total Foreign Taxes Schedule" [TotalForeignTaxesSchedule8865] must be attached.	Alert	Missing Document	1120, 1120S	1
F8865-062	If Form 8865, Schedule K, Line 17g has a non-zero value, then only one "Total Foreign Taxes Schedule" [TotalForeignTaxesSchedule8865] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F8865-063	If Form 8865, Schedule K, Line 17h has a non-zero value, then one "Reduction in Taxes Schedule" [ReductionInTaxesSchedule] must be attached.	Alert	Missing Document	1120, 1120S	1
F8865-064	If Form 8865, Schedule K, Line 17h has a non-zero value, then only one "Reduction in Taxes Schedule" [ReductionInTaxesSchedule] must be attached.	Alert	Multiple Documents	1120, 1120S	1
F8865-065	If Form 8865, Schedule K, Line 23 has a non-zero value, then one "Distributions of Property Other Than Money Statement" [DistributionsOfPropertyOtherThanMoneyStatement] must be attached.	Alert	Missing Document	1120, 1120S	1
F8865-066	If Form 8865, Schedule K, Line 23 has a non-zero value, then only one "Distributions of Property Other Than Money Statement" [DistributionsOfPropertyOtherThanMoneyStatement] must be attached.	Alert	Multiple Documents	1120, 1120S	1

Rule Number	Requirements	Severity	Error Category	Tax Type	Release
F8865-067	There can be zero or one "Other Basis Statement" [OtherBasisStatement] attached to each Form 8865, Schedule D, Part I.	Alert	Multiple Documents	1120, 1120S	1
F8865-068	There can be zero or one "Other Basis Statement" [OtherBasisStatement] attached to each Form 8865, Schedule D, Part II.	Alert	Multiple Documents	1120, 1120S	1
F8865-069	There can be zero or one "Sale or Exchange of Collectibles Statement" [SaleOrExchangeOfCollectiblesStatement] attached to each Form 8865, Schedule D, Part II.	Alert	Multiple Documents	1120, 1120S	1
F8865-070	There can be zero or one "REMIC Statement" [REMICStatement] attached to each Form 8865, Schedule K, Line 4f.	Alert	Multiple Documents	1120, 1120S	1
F8865-071	There can be zero or one "Low-Income Housing Credit Statement" [LowIncomeHousingCreditStatement] attached to each Form 8865, Schedule K, Line 12a.	Alert	Multiple Documents	1120, 1120S	1
F8865-072	There can be zero or one "Qualified Rehabilitation Expenditures Statement" [QualifiedRehabilitationExpendituresStatement] attached to each Form 8865, Schedule K, Line 12b	Alert	Multiple Documents	1120, 1120S	1
F8865-073	If Form 8865, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 6478 attached	Reject	Multiple Documents	1120, 1120S	1
F8865-074	If Form 8865, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 6765 attached.	Reject	Multiple Documents	1120, 1120S	1
F8865-075	If Form 8865, Schedule K, Line 13 has a non-zero value, then there must be zero or one Non Conventional Fuel Source Credit Schedule" ["NonconventionalSourceFuelCreditSchedule2"] attached.	Reject	Multiple Documents	1120, 1120S	1
F8865-076	If Form 8865, Schedule K, Line 13 has a non-zero value, then there must be zero or one "Itemized Other Credit Statement" ["ItemizedOtherCreditsStatement"] attached.	Reject	Multiple Documents	1120, 1120S	1
F8865-077	If Form 8865, Schedule K, Line 13 has a non-zero value, then one or more distinct forms and/or schedule/statement from the following list must be attached : Form 5884, 6478, 6765, 8820, 8826, 8830, 8834, 8835, 8844, 8845, 8846, 8847, 8861, 8874, Non Conventional Fuel Source Credit Schedule" ["NonconventionalSourceFuelCreditSchedule2"], "Itemized Other Credit Statement" ["ItemizedOtherCreditsStatement"].	Reject	Missing Document	1120, 1120S	1
F8865-078	There can be zero or one "Adjusted Gain or Loss Schedule" [AdjustedGainLossSchedule] attached to each Form 8865, Schedule K, Line 16b.	Alert	Multiple Documents	1120, 1120S	1
F8865-079	There can be zero or one "Gross Income from Oil, Gas, and Geothermal Properties Statement" [GrossIncmlOilGasGthrmlPropStmt] attached to each Form 8865, Schedule K, Line 16 d(1).	Alert	Multiple Documents	1120, 1120S	1
F8865-080	There can be zero or one "Deductions Allocable to Oil, Gas, and Geothermal Properties Statement" [DedAllcblOilGasGthrmlPropStmt] attached to each Form 8865, Schedule K, Line 16 d(2).	Alert	Multiple Documents	1120, 1120S	1
F8865-081	There can be zero or one "Other Items and Amounts Statement" [OtherItemsAndAmountsStatement] attached to each Form 8865, Schedule K, Line 24.	Alert	Multiple Documents	1120, 1120S	1
F8865-082	There can be zero or one "Reconciliation Statement" [ReconciliationStatement] attached to each Form 8865, Schedule M-2.	Alert	Multiple Documents	1120, 1120S	1
F8865-083	If Form 8865, Schedule L, Line 8b and Line 8d both have a non-zero value, then one "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached to either Line 8b or Line 8d but not both.	Alert	Multiple Documents	1120, 1120S	1

Rule Number	Requirements	Severity	Error Category	Tax Type	Release
F8865-084	If Form 8865, Schedule L, Line 13b and Line 13d both have a non-zero value, then one "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached to either Line 13(b) or Line 13(c), but not both	Alert	Multiple Documents	1120, 1120S	1
F8865-085	If Form 8865, Schedule L, Line 17b and Line 17d both have a non-zero value, then one "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached to either Line 17b or Line 17d, but not both	Alert	Multiple Documents	1120, 1120S	1
F8865-086	If Form 8865, Schedule L, Line 20b and Line 20d both have a non-zero value, then one "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached to either Line 20b or Line 20d, but not both	Alert	Multiple Documents	1120, 1120S	1
F8865-087	If Form 8865, Schedule M, Line 2b(a) and Line 2b(b) both have a non-zero value, then one "Itemized Schedule of Listed Categories" [ItemizedListedCategoriesStatement] must be attached to either Line 2b(a) or Line 2b(b) but not both	Alert	Multiple Documents	1120, 1120S	1
F8865-088	If Form 8865, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 5884 attached.	Reject	Multiple Documents	1120, 1120S	1
F8865-089	There can be zero or one Form 3468 attached to each Form 8865	Reject	Multiple Documents	1120, 1120S	1
F8865-090	There can be zero or one Form 4255 attached to each Form 8865	Reject	Multiple Documents	1120, 1120S	1
F8865-091	There can be zero or one Form 4797 attached to each Form 8865	Reject	Multiple Documents	1120, 1120S	1
F8865-092	There can be zero or one Form 5884 attached to each Form 8865	Reject	Multiple Documents	1120, 1120S	1
F8865-093	There can be zero or one Form 6478 attached to each Form 8865	Reject	Multiple Documents	1120, 1120S	1
F8865-094	There can be zero or one Form 6765 attached to each Form 8865.	Reject	Multiple Documents	1120, 1120S	1
F8865-095	There can be zero or one Form 8271 attached to each Form 8865	Reject	Multiple Documents	1120, 1120S	1
F8865-096	There can be zero or one Form 8586 attached to each Form 8865.	Reject	Multiple Documents	1120, 1120S	1
F8865-097	There can be zero or one Form 8825 attached to each Form 8865	Reject	Multiple Documents	1120, 1120S	1
F8865-098	If Form 8865 is attached, Schedule N (Form 1120), Line 2 must have a non-zero value.	Reject	Missing Data	1120, 1120S	1
F926-001	If Form 926, Part III, Line 13 has a choice of 'Yes' indicated, then one or more "Recognize Income Under Temporary Regulations Statement" [RecognizeIncomeUnderTempRegulationsStatement] must be attached.	Alert	Missing Document	1120, 1120S	1
FPYMT-001	Tax payer's Day Time Phone Number in IRS Payment Record cannot equal all zeros.	Reject	Incorrect Data	1120, 1120S	1
FPYMT-002	"Payment Amount" in the IRS Payment Record must not be greater than Form 1120, Line 34.	Reject	Incorrect Data	1120	1
FPYMT-003	"Payment Amount" in the IRS Payment Record must not be greater than Form 1120S, Line 25.	Reject	Incorrect Data	1120S	1

Rule Number	Requirements	Severity	Error Category	Tax Type	Release
FPYMT-004	If the timestamp in the GTX key is on or before the due date of the return (two and one half months after the "Ending Tax Period Date" in the Return Header), then the "Requested Payment Date" in the IRS Payment Record must be on or before the due date of the return.	Reject	Incorrect Data	1120, 1120S	1
FPYMT-005	If the timestamp in the GTX key is after the due date of the return (two and one half months after the "Ending Tax Period Date" in the Return Header), then the "Requested Payment Date" in the IRS Payment Record must be the date the return was received by the IRS.	Reject	Incorrect Data	1120, 1120S	1
FPYMT-006	"Payment Amount" in the IRS Payment Record must be greater than zero.	Reject	Incorrect Data	1120, 1120S	1
R0000-001	"Tax Period Ending Date" in the Return Header must equal one of the following values for the processing year 2004- ("20031231", "20040131", "20040229", "20040331", "20040430", "20040531", "20040630", "20040731", "20040831", "20040930", "20041031", "20041130").	Reject	Incorrect Data	1120, 1120S	1
R0000-002	The return type must be specified for each return in the return header.	Reject	Missing Data	1120, 1120S	1
R0000-003	The (return) version must be specified for each return in the return header.	Reject	Missing Data	1120, 1120S	1
R0000-004	The return type and the version specified (for a return) in the return header must match the return type and the version supported by the Modernized e-File system.	Reject	Data Mismatch	1120, 1120S	1
R0000-005	For each return transmitted, the return type specified in the transmission manifest must match the return type specified in the return header.	Reject	Data Mismatch	1120, 1120S	1
R0000-006	The first five digits of the Zip Code of the business address in the Return Header cannot end in "00" except when the Zip code is 20500.	Reject	Incorrect Data	1120, 1120S	1
R0000-007	The first five digits of the Zip Code of the business address in the Return Header must be within the valid ranges of zip codes listed for the corresponding State Abbreviation in Publication (IRS to provide Publication Number).	Reject	Incorrect Data	1120, 1120S	1
R0000-008	Bank Account Number in Direct Deposit and IRS Payment Record must not equal all zero(s).	Reject	Incorrect Data	1120, 1120S	1
R0000-009	If Name of the Preparer is provided in the Return Header ("Name" of the "Preparer" has a value), then either SSN or PTIN of the Preparer or EIN of the Preparer Firm must have a value.	Reject	Missing Data	1120, 1120S	1
R0000-010	If Name of the Preparer Firm is provided in the Return Header ("PreparerFirmBusinessName" has a value) , then either SSN or PTIN of the Preparer or EIN of the Preparer Firm must have a value.	Reject	Missing Data	1120, 1120S	1
R0000-011	If the Address of the Preparer Firm is provided in the Return Header ("PreparerFirmAddress" has a value), then either SSN or PTIN of the Preparer or EIN of the Preparer Firm must have a value.	Reject	Missing Data	1120, 1120S	1
R0000-012	If Phone of the Preparer in the Return Header has a value, then either SSN or PTIN of the Preparer or EIN of the Preparer Firm must have a value.	Reject	Missing Data	1120, 1120S	1
R0000-013	If checkbox "Self Employed" of the Preparer in the Return Header has a value, then either SSN or PTIN of the Preparer or EIN of the Preparer Firm must have a value.	Reject	Missing Data	1120, 1120S	1
R0000-014	SSN of the Preparer in the Return Header cannot be all zeros or all nines.	Reject	Incorrect Data	1120, 1120S	1
R0000-015	EIN of the Preparer Firm in the Return Header must not equal all zeros or all nines.	Reject	Incorrect Data	1120, 1120S	1

Rule Number	Requirements	Severity	Error Category	Tax Type	Release
R0000-016	Bank Account Number in IRS Payment Record must not equal all zeros or all blanks.	Reject	Incorrect Data	1120, 1120S	1
R0000-017	If the element 'AuthorizeThirdParty' in the Return Header has a value of "Yes" indicated, then the element 'Phone' (in the parent element 'Preparer') must have a value.	Reject	Missing Data	1120, 1120S	1
R0000-018	The eight numeric digits of the PTIN (of the Preparer) following the letter P, must not equal all zeros or all nines in the Return Header.	Reject	Incorrect Data	1120, 1120S	1
R0000-019	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (ReturnData element of CorporateReturn).	Reject	Data Mismatch	1120, 1120S	1
R0000-020	If the Business has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the zip code must be 340.	Reject	Incorrect Data	1120, 1120S	1
R0000-021	The Employer Identification Number (EIN) of the business in the Return Header must not equal all zeros or all nines.	Reject	Incorrect Data	1120, 1120S	1
R0000-022	If the Business has a US address in the Return Header and State Abbreviation has the value "AE" then the first three digits of the zip code must be in the range 090 - 098.	Reject	Incorrect Data	1120, 1120S	1
R0000-023	If the Business has a US address in the Return Header and if the value of City is "APO" or "FPO", then the value of State must equal "AA", "AE" or "AP".	Reject	Incorrect Data	1120, 1120S	1
R0000-024	If the Business has a US address in the Return Header and State Abbreviation has the value "AP" then first three digits of the zip code must be in the range 962 - 966.	Reject	Incorrect Data	1120, 1120S	1
R0000-900	The return type indicated in the return must match the return type established with the IRS for the EIN	Reject	Database Validation Error	1120, 1120S	1
R0000-901	Corp EIN "EIN(Business)" and Name Control "BusinessNameControl" in the Return Header must match data in the e-File database.	Reject	Database Validation Error	1120, 1120S	1
R0000-902	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return of the same return type for the current year.	Reject	Duplicate Condition	1120, 1120S	1
R0000-903	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return of the same return type for the current year.	Reject	Duplicate Condition	1120, 1120S	1
R0000-904	Software ID in the Return Header must have passed testing for the return type and tax year.	Fatal	Database Validation Error	1120, 1120S	1
R0000-905	Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.	Reject	Database Validation Error	1120, 1120S	1
R0000-906	Routing Transit Number (RTN) included in the return must be present in the e-File database.	Reject	Database Validation Error	1120, 1120S	1
R0000-907	The ReturnId in the Return Header must not be the same as the ReturnId on a previously accepted electronic return for the current tax year(the year for which the return is being filed).	Reject	Duplicate Condition	1120, 1120S	1
SI(F1118)-001	If Form 1118, Schedule I, Part II, line 4 has a non-zero value, then one "Carryover or Carryback of Disallowed Credits Statement" [CarryoverOrCarrybackOfDisallowedCredits] must be attached.	Alert	Missing Document	1120, 1120S	1
SI(F1118)-002	If Form 1118, Schedule I, Part II, line 4 has a non-zero value, then only one "Carryover or Carryback of Disallowed Credits Statement" [CarryoverOrCarrybackOfDisallowedCredits] must be attached.	Alert	Multiple Documents	1120, 1120S	1
SI(F1118)-003	There can be zero or one "Currency Conversion Statement" [CurrencyConversionStatement] attached to each Schedule I (Form 1118).	Alert	Multiple Documents	1120, 1120S	1

Rule Number	Requirements	Severity	Error Category	Tax Type	Release
SJ(F1118)-001	There can be zero or one "Annual Recapture Revocable Election Statement" [AnnualRecaptureRevocableElectionStatement] attached to each Schedule J (Form 1118).	Alert	Multiple Documents	1120, 1120S	1
SK1(F8865)-001	If Schedule K-1 (Form 8865), Line 4f has a non-zero value, then one "Other Portfolio Income (loss) Statement" [OtherPortfolioIncomeLossStatement] must be attached.	Alert	Missing Document	1120, 1120S	1
SK1(F8865)-002	If Schedule K-1 (Form 8865), Line 4f has a non-zero value, then only one "Other Portfolio Income (loss) Statement" [OtherPortfolioIncomeLossStatement] must be attached.	Alert	Multiple Documents	1120, 1120S	1
SK1(F8865)-003	If Schedule K-1 (Form 8865), Line 7 has a non-zero value, then one "Other Income (Loss) Schedule" [OtherIncomeLossSchedule] must be attached.	Alert	Missing Document	1120, 1120S	1
SK1(F8865)-004	If Schedule K-1 (Form 8865), Line 7 has a non-zero value, then only one "Other Income (Loss) Schedule" [OtherIncomeLossSchedule] must be attached.	Alert	Multiple Documents	1120, 1120S	1
SK1(F8865)-005	If Schedule K-1 (Form 8865), Line 8 has a non-zero value, then one "Charitable Contributions Statement" [CharitableContributionsStatement2] must be attached.	Alert	Missing Document	1120, 1120S	1
SK1(F8865)-006	If Schedule K-1 (Form 8865), Line 8 has a non-zero value, then only one "Charitable Contributions Statement" [CharitableContributionsStatement2] must be attached.	Alert	Multiple Documents	1120, 1120S	1
SK1(F8865)-007	If Schedule K-1 (Form 8865), Line 10 has a non-zero value, then one "Itemized Deductions Related to Portfolio Income Statement" [ItemizedDeductionsPortfolioIncomeLossStatement] must be attached.	Alert	Missing Document	1120, 1120S	1
SK1(F8865)-008	If Schedule K-1 (Form 8865), Line 10 has a non-zero value, then only one "Itemized Deductions Related to Portfolio Income Statement" [ItemizedDeductionsPortfolioIncomeLossStatement] must be attached.	Alert	Multiple Documents	1120, 1120S	1
SK1(F8865)-009	If Schedule K-1 (Form 8865), Line 11 has a non-zero value, then one "Itemized Other Deductions Schedule" [ItemizedOthedDeductionsSchedule2] must be attached.	Alert	Missing Document	1120, 1120S	1
SK1(F8865)-010	If Schedule K-1 (Form 8865), Line 11 has a non-zero value, then only one "Itemized Other Deductions Schedule" [ItemizedOthedDeductionsSchedule2] must be attached.	Alert	Multiple Documents	1120, 1120S	1
SK1(F8865)-011	If Schedule K-1 (Form 8865), Line 16e has a non-zero value, then one "Other Adjustments and Tax Preference Items Schedule" [OtherAdjustmentsAndTaxPreferenceltemsSchedule] must be attached.	Alert	Missing Document	1120, 1120S	1
SK1(F8865)-012	If Schedule K-1 (Form 8865), Line 16e has a non-zero value, then only one "Other Adjustments and Tax Preference Items Schedule" [OtherAdjustmentsAndTaxPreferenceltemsSchedule] must be attached	Alert	Multiple Documents	1120, 1120S	1
SK1(F8865)-013	If Schedule K-1 (Form 8865), Line 17d(2) has a non-zero value, then one "Foreign Gross Income at Partnership Level Listed Categories Schedule" [ForeignGrossIncomeAtPartnershipLevelListedCategoriesSchedule] must be attached.	Alert	Missing Document	1120, 1120S	1
SK1(F8865)-014	If Schedule K-1 (Form 8865), Line 17d(2) has a non-zero value, then only one "Foreign Gross Income at Partnership Level Listed Categories Schedule" [ForeignGrossIncomeAtPartnershipLevelListedCategoriesSchedule] must be attached.	Alert	Multiple Documents	1120, 1120S	1
SK1(F8865)-015	If Schedule K-1 (Form 8865), Line 17 f(2) has a non-zero value, then one "Deductions Listed Categories Schedule" [DeductionsListedCategoriesSchedule] must be attached.	Alert	Missing Document	1120, 1120S	1
SK1(F8865)-016	If Schedule K-1 (Form 8865), Line 17 f(2) has a non-zero value, then only one "Deductions Listed Categories Schedule" [DeductionsListedCategoriesSchedule] must be attached.	Alert	Multiple Documents	1120, 1120S	1
SK1(F8865)-017	If Schedule K-1 (Form 8865), Line 17h has a non-zero value, then one "Reduction in Taxes Schedule" [ReductionInTaxesSchedule] must be attached.	Alert	Missing Document	1120, 1120S	1
SK1(F8865)-018	If Schedule K-1 (Form 8865), Line 17h has a non-zero value, then only one "Reduction in Taxes Schedule" [ReductionInTaxesSchedule] must be attached.	Alert	Multiple Documents	1120, 1120S	1

Rule Number	Requirements	Severity	Error Category	Tax Type	Release
SM(F8865)-001	If Form 8865, Schedule M, Line 2b(a) or Line 2b(b) has a non-zero value, then one "Itemized Schedule of Listed Categories" [ItemizedListedCategoriesStatement] must be attached.	Alert	Missing Document	1120, 1120S	1
SM(F8865)-002	If Form 8865, Schedule M, Line 2b(a) or Line 2b(b) has a non-zero value, then only one "Itemized Schedule of Listed Categories" [ItemizedListedCategoriesStatement] must be attached.	Alert	Multiple Documents	1120, 1120S	1
SN(F1120)-001	If Schedule N (Form 1120), Line 4a, has a choice of 'Yes' indicated, then Form 5471 must be attached.	Reject	Missing Document	1120, 1120S	1
SN(F1120)-002	If Schedule N (Form 1120), Line 3 has a choice of 'Yes' indicated AND Form 8865 is not attached, then only one "10 % Interest Owned In Foreign Partnership Statement" [Owned10PercentInterestInForeignPartnershipStatement] must be attached.	Alert	Multiple Documents	1120, 1120S	1
SN(F1120)-003	If Schedule N (Form 1120), Line 1, has a choice of 'Yes' indicated, then one "Foreign Entities Owned Statement" [ForeignEntitiesOwnedStatement] must be attached.	Alert	Missing Document	1120, 1120S	1
SN(F1120)-004	If Schedule N (Form 1120), Line 1, has a choice of 'Yes' indicated, then only one "Foreign Entities Owned Statement" [ForeignEntitiesOwnedStatement] must be attached.	Alert	Multiple Documents	1120, 1120S	1
SN(F1120)-005	If Schedule N (Form 1120), Line 3 has a choice of 'Yes' indicated AND Form 8865 is not attached, then one "10 % Interest Owned In Foreign Partnership Statement" [Owned10PercentInterestInForeignPartnershipStatement] must be attached.	Alert	Missing Document	1120, 1120S	1
SO(F5471)-001	There can be zero or one "Statement if Return is required because shareholders became U.S. person" [ShareholdersBecameUSPersonStatement] attached to each Schedule O (Form 5471).	Alert	Multiple Documents	1120, 1120S	1
SO(F5471)-002	There can be zero or one "Statement If Return Filed For Prior Three Years" [ReturnFiledForPriorThreeYearsStatement] attached to each Schedule O (Form 5471).	Alert	Multiple Documents	1120, 1120S	1
SO(F5471)-003	There can be zero or one "Organization Chart Statement" [OrganizationChartStatement] attached to each Schedule O (Form 5471).	Alert	Multiple Documents	1120, 1120S	1
SO(F8865)-001	If Schedule O (Form 8865), Part III checkbox "Yes" is checked, then one "Transfer Statement" [TransferStatement] must be attached	Alert	Missing Document	1120, 1120S	1
SO(F8865)-002	If Schedule O (Form 8865), Part III checkbox "Yes" is checked, then only one "Transfer Statement" [TransferStatement] must be attached.	Alert	Multiple Documents	1120, 1120S	1
SO(F8865)-003	There can be zero or one "Contributed Property Statement" [ContributedPropertyStatement] attached to each type of property (each row) listed in Form 8865, Schedule O, Part II.	Alert	Multiple Documents	1120, 1120S	1
SO(F8865)-004	There can be zero or one "Dates of Transfer Statement" [DatesOfTransferStatement] attached to each Form 8865, Schedule O, Part II "Disposition Reportable under Section 6038B".	Alert	Multiple Documents	1120, 1120S	1
SO(F8865)-005	There can be zero or one "Amount of Recapture Calculation Statement" [AmtOfRecaptureCalculationStmnt] attached to each Form 8865, Schedule O, Part II "Disposition Reportable under Section 6038B".	Alert	Multiple Documents	1120, 1120S	1
SPH(F1120)-001	Schedule PH (Form 1120), Line 26 must equal Form 1120, Schedule J, Line 9.	Reject	Data Mismatch	1120	1
T0000-001	The 'production' e-File system must not process transmission files whose 'process type' is set to 'test'.	Reject	Data Mismatch	1120, 1120S	1
T0000-002	The 'test' e-File system must not process transmission files whose 'process type' is set to 'production'.	Reject	Data Mismatch	1120, 1120S	1
T0000-003	The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.	Reject	Data Mismatch	1120, 1120S	1

Rule Number	Requirements	Severity	Error Category	Tax Type	Release
T0000-004	The transmission version specified in the transmission header for the transmission (structure) must match a supported version of the transmission (structure).	Reject	Incorrect Data	1120, 1120S	1
T0000-005	The transmission version must be specified in the transmission header of the transmission file.	Reject	Missing Data	1120, 1120S	1
T0000-006	The ETIN used to logon to EMS must match the ETIN found in the transmission header	Reject	Data Mismatch	1120, 1120S	1
T0000-900	Transmission cannot be a duplicate of a previously accepted transmission.	Reject	Duplicate Condition	1120, 1120S	1
T0000-901	If the ETIN in the transmission header is in "test" status in the e-File database for a specific return type, then only transmission files for that return type and identified as being "test" transmissions must be processed by the e-File system.	Reject	Database Validation Error	1120, 1120S	1
T0000-902	If the ETIN in the transmission header is in "production" status in the e-File database for a specific return type, then only transmission files for that return type and identified as being "production" transmissions must be processed by the e-File system.	Reject	Database Validation Error	1120, 1120S	1
X0000-001	Data values for elements must conform to the length specified for them in the schema	Reject	Invalid Data Length	1120, 1120S	1
X0000-002	Data values for elements must conform to the format specified for them in the schema.	Reject	Invalid Data Format	1120, 1120S	1
X0000-003	Data values for elements must conform to the type specified for them in the schema.	Reject	Invalid Data Type	1120, 1120S	1
X0000-004	Data values for elements must contain only values allowed for them in the schema.	Reject	Incorrect Data	1120, 1120S	1
X0000-005	The Return and the Transmission (XML) Documents must conform to the version of the XML Schema they specify. The version for the transmission document is specified in the Transmission Header. The version of the return document is specified in the root element of the return.	Reject	XML Error	1120, 1120S	1
X0000-006	MIME Header fields must conform to the specification for the transmission file published by the IRS.	Reject	XML Error	1120, 1120S	1
X0000-007	The namespace declarations in the root element of the SOAP Envelope (the 'Envelope' element) must be as follows: The default namespace shall be set to "http://www.irs.gov/efile" (xmlns= "http://www.irs.gov/efile").The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile").The namespace prefix "SOAP" shall be bound to the namespace "http://schemas.xmlsoap.org/soap/envelope/" (xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/") and the Envelope element must be qualified with this prefix.	Reject	XML Error	1120, 1120S	1
X0000-008	The namespace declarations in the root element of the return ('CorporateReturn', or the 'SubsidiaryReturn' element) must be as follows:The default namespace shall be set to "http://www.irs.gov/efile" (xmlns= "http://www.irs.gov/efile").The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile").	Reject	XML Error	1120, 1120S	1
X0000-009	The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.	Reject	XML Error	1120, 1120S	1

Rule Number	Requirements	Severity	Error Category	Tax Type	Release
X0000-010	The location specified for a return in the transmission manifest must be found in the transmission file.	Reject	Incorrect Data	1120, 1120S	1
X0000-011	The 'Content -Type' MIME Header for the return (both parent corporation's return and the subsidiary corporation's return) must be 'text/xml'.	Reject	Incorrect Data	1120, 1120S	1
X0000-012	The 'Content -Type' MIME Header for the binary attachments must be of type 'PDF'.	Reject	Incorrect Data	1120, 1120S	1

1120/1120S BUSINESS RULES ENFORCED BY SCHEMA VALIDATOR

Rule Number	Requirements	Temp Rule Number	Severity
X0000-001	SSN of the Preparer in the Return Header must be numeric and 9 digits long		
X0000-001	EIN of the Preparer Firm in the Return Header must be numeric and 9 digits long.		
X0000-001	The EIN of the Subsidiary Corporation must be 9 digits long and cannot equal all blanks.		
X0000-002	Electronic Filing Identification Number (EFIN) in the Return Header must be numeric and 6 digits in length.		
X0000-002	The Employer Identification Number (EIN) of the business in the Return Header must be 9 digits long and cannot equal all blanks.		
X0000-002	Routing Number(RTN) must contain nine numeric digits.		
X0000-002	PTIN of the Preparer in the Return Header must begin with a "P" followed by 8 numeric digits.		
X0000-003	Form 8050 Line 2 (Account Number) must be alphanumeric (i.e., contain characters A-Z, a-z, 0-9 and hyphens only).		
X0000-003	Form 8609, Line 4 must be zero or greater.		
X0000-003	If a money amount field has a value, it must be a whole dollar amount (no cents).		
X0000-003	When date fields have a value, they must contain numeric characters in the following formats, unless otherwise specified: Year fields with a length of four positions = YYYY, date fields with six positions = YYYYMM, date fields with eight positions = YYYYMMDD unless otherwise specified		
X0000-003	Form 6765, Line 3 cannot be less than zero.		
X0000-003	Form 6765, Line 12 cannot be less than zero.		
X0000-003	Form 6765, Line 19 cannot be less than zero.		
X0000-003	Form 6765, Line 28 cannot be less than zero.		
X0000-003	Form 6765, Line 30 cannot be less than zero.		
X0000-003	Form 6765, Line 33 cannot be less than zero.		
X0000-003	Form 6765, Line 51 cannot be less than zero.		
X0000-003	Form 6765, Line 54 cannot be less than zero.		
X0000-003	Form 6765, Line 56 cannot be less than zero.		
X0000-003	Form 1120S, Item G must have a non-zero value.		
X0000-004	For numeric fields that can contain a literal value, only significant characters are transmitted.		
X0000-004	Name Control of the business can contain only the characters A-Z, a-z, 0-9, hyphen and ampersand. Blanks may be present only as the last three positions of the Name Control. The Name Control cannot contain leading or embedded spaces.		
X0000-004	The first two positions of the Routing Transit Number (RTN) must be 01 through 12, or 21 through 32.		
X0000-004	Foreign Country Codes must be within the valid range in the Foreign Country Code Chart in Publication (IRS to provide Publication Number).		
X0000-004	The State Abbreviation of the business address in the Return Header must be consistent with the standard state abbreviations issued by the US Postal Service. Refer to Publication (IRS to provide Publication Number)		
X0000-004	Principal Business Activity Code (PBA), also known as North American Industry Classification System (NAICS) codes, must be within the valid range 111100 - 813000.		
X0000-004	Bank Account Number in IRS Payment Record can have a maximum length of 17 characters and can contain only the characters A-Z, a-z, 0-9 and hyphens.		

Rule Number	Requirements	Temp Rule Number	Seve
X0000-004	Name Control of the Business can contain only the characters A-Z, a-z, 0-9, hyphen and ampersand.		
X0000-004	AddressLine1 and AddressLine2 of the BusinessAddress in the Return Header can contain only the characters A-Z, a-z, 0-9, single space, hyphen(-) and slash(/). The left most position must contain an alpha or numeric character. They cannot contain leading space, trailing space or adjacent spaces.		
X0000-004	BusinessNameLine1 of the Business Name in the Return Header can contain only the characters A-Z, a-z, 0-9, space, ampersand and hyphen. It cannot have leading or consecutive embedded spaces.		
X0000-004	BusinessNameLine 2 of the Business Name in the Return Header can contain only the characters A-Z, a-z, 0-9, space, ampersand and hyphen. It cannot have leading or consecutive embedded spaces.		
X0000-004	The city of the business address in the Return Header can contain only characters A-Z, a-z and spaces. It must have a minimum of 3 alpha characters. It cannot contain consecutive embedded spaces.		
X0000-004	Type of Account in IRS Payment Record must equal "1" or "2".		
X0000-005	If the number of Schedules and Forms exceeds the maximum number permitted for that Schedule or Form, the return will be rejected. Refer to Section 8 of this RIS for the maximum number of schedules/forms permitted in an electronically filed tax return.		
X0000-005	Electronic Filing Identification Number (EFIN) in the Return Header is a required field.		
X0000-005	The Employer Identification Number (EIN) of the business in the Return Header is a required field.		
X0000-005	Name Control of the business in the Return Header is a required field		
X0000-005	The first five digits of the Zip Code of the business address in the Return Header are required.		
X0000-005	The State Abbreviation of the business address in the Return Header is a required field.		
X0000-005	On Form 4466, item B both checkboxes "Form1120" and "Other" must not be checked.		
X0000-005	Taxpayer's Day Time Phone Number in IRS Payment Record must be provided and cannot equal all blanks.		
X0000-005	Bank Account Number in IRS Payment Record is a required field.		
X0000-005	In Form 1120S, Schedule B, Line 1, only one of the checkboxes - "Cash", "Accrual" or "Other (Specify)" must be checked.		
X0000-005	Form 8609, Line 4 is a required field.		
X0000-005	If Form 8824 is present, then one of the checkboxes 7a, 7b, or 7c must be checked.		
X0000-005	Transmitter ETIN in the Transmission Header is a required field		
X0000-005	Form 5472, Part III, Line 1a must have a value.		
X0000-005	On Form 8832, one of the checkboxes on Line 1a or Line 1b must be checked.		
X0000-005	On Form 8832, both check boxes on Line 1a and Line 1b must not be checked.		
X0000-005	On Form 8609, one of the checkboxes 6a, 6b, 6c, 6d or 6e must be checked.		
X0000-005	On Form 8609, more than one of the checkboxes 6a, 6b, 6c, 6d or 6e must not be checked.		
X0000-005	On Form 8609, Part II, Jurat (the signature section), one of the checkboxes "has" or "has not" must be checked.		
X0000-005	On Form 8609, Part II, Jurat (the signature section), both checkboxes "has" and "has not" must not be checked.		
X0000-005	Form 8865, Schedule K, Line 17g - Both checkboxes "Paid" and "Accrued" must not be checked.		
X0000-005	Schedule K-1 (Form 8865), Line 17g - Both checkboxes "Paid" and "Accrued" must not be checked.		
X0000-005	On Schedule O (Form 8865), Part III, one of the checkboxes "Yes" or "No" must be checked.		
X0000-005	Form 851, Part I Corporation Number (Parent and Subsidiary) and Part II, Principal Business Activity code (third column, repeating group corp number 2) must have a non-zero value for each subsidiary corporation.		
X0000-005	For each Subsidiary Corporation in Form 851, Part I, name control must be provided.		
X0000-005	BusinessNameLine1 of the Business Name in the Return Header is a required field.		
X0000-005	Form 8050, Line 1 Routing Transit Number must have a value.		
X0000-005	Form 8050, Line 2 Depositor Account Number must have a value.		
X0000-005	Form 8050, Line 3, either checkbox "Checking" or checkbox "Savings" must be checked.		

Rule Number	Requirements	Temp Rule Number	Seve
X0000-005	Form 8050, Line 3, both checkboxes "Checking" and "Savings" must not be checked		
X0000-005	The electronic postmark in the transmission manifest must provide date, time and time zone information		
X0000-005	If the Business address in the Return Header is a foreign address, then AddressLine1 must be provided in the address.		
X0000-005	If the Business address in the Return Header is a foreign address, then Country must be provided.		
X0000-005	Form 1120S, Item B must have a value.		
X0000-005	Shareholder name and shareholder Namecontrol must be provided in Schedule K-1(Form 1120S).		
X0000-005	Shareholder name and shareholder Namecontrol must be correctly formatted in Schedule K-1(Form 1120S)		
X0000-005	AddressLine1 of the BusinessAddress in the Return Header must be provided.		
X0000-005	The city of the business address in the Return Header is a required field.		
X0000-005	For each Subsidiary Corporation in Form 851, Part II, EIN must be provided.		